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# Individual Incorns Tax Returns 1984

Returns Filed,
Sources of Income, Exemptions,
Itemized Deductions, and
Tax Computations



Statistics of Income Division
If Internal Revenue Service
Publication 1304 (Rev. 11-36)

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Department of the Treasury Internal Revenue Service

# Individual Income Tax Returns

Publication 1304 (Rev. 11-86)

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Michael Coleman Chief, Individual Statistics Branch This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Classifications are by tax status, size of adjusted gross income, and marital status. Data on high income returns are contained in Section 4 of this report.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use computer tape file — the Individual Tax Model File — containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. This file is suitable primarily for making national level estimates.

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# NFW STATISTICAL SERVICES

(Available from Statistics of Income Division)

As part of the Statistics of Income program a series of new services is now being offered (see below). Detailed information on these statistical services can be obtained by writing to Director, Statistics of Income Division (D:R:S), Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Purchase is by check made payable to the IRS Accounting Section.

## Studies of International Income and Taxes, Publication 1267 - Price \$45.00

Purchase price includes a 516-page document for 1979-83 that presents information from 13 Statistics of Income studies in the international area, including:

- Foreign activity of U.S. corporations
- Activity of foreign corporations in the U.S.
- Foreign interests in U.S. corporations
- Statistics related to individuals, trusts, and estates
- Data presented bygeographical area or industrial activity, as well as other classifiers

Purchasers of this service also will be provided with additional information for one year as it becomes available. The one year period for receiving additional information can be extended at a cost of \$35.00 per year. A long-term subscription (\$150) includes the compendium and additional information as it becomes available through August 1990. (The next compendium is scheduled for release in September 1990.)

### Individual Income Tax Returns, Publication 1304 — Price \$30.00

Purchase price includes a 135-page document for 1984 presenting Statistics of Income data and tables on:

- Sources of Income
- Exemptions

- Itemized deductions
- Tax Computations
- Data presented by -size of adjusted gross income,marital status

Purchasers of this service also will be provided with additional articles relating to 1984 data and preliminary 1985 data as they become available and will be notified of future statistical releases relating to individual income tax returns.

# Partnership Returns, Publication 369 — Price \$22.00

Purchase price includes a 314-page document for 1978-82 presenting previously unpublished Statistics of Income data for 1980, 1981 and 1982, as well as data previously issued in other publications. Features include:

- Number of partnerships
- Limited partnerships
- Receipts
- Cost of sales
   and operations

- Deductions
- Net income
- Capital gains

Data presented by -industry
size of total assets
state
number of partners

Purchasers of this service also will be provided with data for 1983 and 1984 as they become available and will also be notified of future statistical releases relating to partnership returns.

# Other Services - Price dependent on the request

- Unpublished tabulations from SOI program are available. Includes detailed tables underlying those published in SOI Bulletin.
- Special tabulations produced to user specifications.
- Public use tape files, including the Individual Tax Model (1978-1984), among others. (Earlier files are available from the Machine-Readable Branch (NNSR) of the National Archives, Washington, DC 20408

# **BUSINESS SOURCE BOOKS**

(Available from Statistics of Income Division)

In addition to the Corporation Source Book, two others are now being offered by the Statistics of Income Division (see below). Information can be obtained by writing to Director, Statistics of Income Division (D:R:S) at the address above. Purchase of Source Books should be made at time of request by check payable to the IRS Accounting Section.

# Corporation Source Book, 1983, Publication 1053 - Price \$175.00

This is a 480-page document that presents detailed income statement, balance sheet, tax and investment credit items by major and minor industries and size of total assets. This report is part of an annual series and can be purchased for \$175 (years prior to 1982 at \$150). A magnetic tape containing the tabular statistics for 1983 can be purchased for \$1,500.

# Partnership Source Book, Publication 1289 - Price \$30.00

This is a 291-page document showing key partnership data for 1957 through 1983, at the minor, major and division industry level. Includes a historical definition of terms section and a summary of legislative changes affecting partnerships during that period. Tables feature:

- Number of partnerships
- Number of partners
- Business receipts
- Depreciation
- Taxes paid deductions
- Interest paid

- Pavroil
- · Payments to partners
- Net income

Purchasers of this service also will be advised of the release of subsequent years' data. A magnetic tape containing the tabular statistics can be purchased for an additional \$200.

# Sole Proprietorship Source Book - In preparation

This Source Book is a companion to that for partnerships, shown above. It is expected to be available later in 1986. Included will be data on:

- Number of businesses
- Business receipts
- Interest paid

- Depreciation
- Taxes paid deductions
- Pavroll
- Net income

As with Partnerships, a magnetic tape will also be available.

# OTHER PUBLICATIONS

(Available from Superintendent of Documents GPO, Washington, D.C. 20402)

# The Statistics of Income (SOI) Bulletin (Quarterly), Publication 1136 Subscription price \$20.00; Single copy price \$5.50

The SOI Bulletin provides the earliest published financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators and economists.

# Statistics of Income - 1983, Corporation Income Tax Returns, Publication 16

Presents information on --

- Receipts
- Deductions
- Net income
- Taxable income
- Income tax
- Tax credits
- Distributions to stock-
- holders Assets
- Liabilities

- Data classified by--
- industry
- accounting period
- · size of total assets
- size of business receipts

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# Section-1

# Introduction, Changes in Law, Sources of the Data, Description of the Sample, and Limitations of the Data\*

The statistics presented in this report are estimates based on a stratified probability sample of  $% \left\{ 1\right\} =\left\{ 1\right\} =$ individual income tax returns, selected before audit, and represent coverage of the 99.4 million Forms 1.040, 1040A and 1040EZ filed by the nation's taxpayers for Tax Year 1984.

Table A shows selected tax items for Tax Years 1970, 1975, 1980, 1983 and 1984. In addition. percent changes for Tax Years 1983 and shown. The number of returns filed for 1984 are 1984 increased by approximately 3.1 million returns adjusted gross income increased by approximately \$197 billion compared with 1983. This was an increase of approximately 3.2 percent in returns filed and an increase of approximately 10.2 percent in adjusted gross income. However, despite the tax rate reduction in effect for 1984, taxable income and total income tax increased by approximately the same

REQUIREMENTS FOR FILING

percentage rate as adjusted gross income.

The Internal Revenue Code of 1954, as amended. provided the legal basis for tax activity detailed in the tables. For Tax Year 1984, as for previous tax years, the principal criteria that determined the general filing requirements were gross income, filing status, and age. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. A return had to be filed by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$3,300;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$4,300;
- (3) a surviving spouse under age 65 with gross income of at least \$4,400;
- (4) a surviving spouse age 65 or over with gross income of at least \$5,400;
- (5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,400;
- (6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;
- (7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400; and

(8) a married person regardless of age whose spouse was filing a separate return, if that married person had a gross income of at least \$1,000.

Notwithstanding these provisions, there were six additional filing requirements. Specifically, an individual had to file a return for Tax Year 1984 if that individual:

- (1) was claimed as a dependent on another person's return and had "unearned income" (such as trust distributions, interest, or capital gains) of \$1,000 or more;
- (2) was liable for any of the following taxes: -social security tax on unreported tip income -uncollected social security tax or Railroad Retirement Tax Act (RRTA) tax on reported tip income
  - -alternative minimum tax
  - -tax on premature IRA distributions
  - -tax from recapture of investment credit
- (3) received advanced earned income payments;
- (4) had net earnings of at least \$400 from self-employment income;
- (5) had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes; or
- (6) had gross income of at least \$1000 and excluded income from sources within U.S. possessions.

These filing requirements applied to all U.S. citizens, residents of Puerto Rico, resident aliens  ${\bf r}$ for the entire tax year, certain dual-status taxpayers, and certain nonresident aliens married to U.S. citizens or residents.

In addition, data shown in these tables cover returns from taxpayers who did not meet the general or specific filing requirements but were eligible and did file for a refund or an earned income credit.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since most individuals use a calendar year period, nearly all returns were due by April 15, 1985. However, each taxpayer could be granted, upon request, one automatic four-month extension of time to file. U.S. citizens residing or traveling outside the United States and Puerto Řico on the due date were automatically granted (without requesting) a two-month extension.

<sup>\*</sup>This report was prepared under the direction of Susan Hostetter, Chief, Returns Analysis Section, Individual Statistics Branch. David Barker was responsible for overall production. Text was prepared by Terry Smith and Bonnye Walker, and was reviewed by David Paris, Assistant Branch Chief, Individual Statistics Branch. Typing support was provided by Dorothy Farmer.

Table A.--Selected Income and Tax Items for Selected Years, 1970-1984
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1970	1975	1980	1983	1984	Percent change, 1983 to 1984
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	74,279,831 N/A N/A N/A 639,357,791	82,229,332 54,527,726 27,701,606 N/A 962,886,872	93,902,469 57,122,592 36,779,877 N/A 1,642,345,558	96,321,310 61,211,264 19,453,863 15,656,183 2,023,982,876	99,438,708 64,533,502 18,431,641 16,473,565 2,229,649,431	3.2 5.4 -5.3 5.2
Adjusted gross income less deficit Salaries and wages: Number of returns	631,692,540	947,784,873	1,613,731,497	1,942,589,865	2,139,904,356	10.2
Amount Interest received:	531,883,892	795,399,462	1,349,842,802	1,644,572,655	1,807,137,587	9.9
Number of returns	32,630,355	40,378,240	49,019,575	57,076,334	62,059,703	8.7
	22,021,267	43,433,554	102,009,444	153,805,163	176,369,305	14.7
Number of returns	7,729,939	8,853,491	10,738,982	13,326,556	14,259,407	7.0
	15,806,924	21,892,126	38,761,253	48,556,703	48,640,734	.2
Number of returns	6,159,985	7,242,542	8,881,119	10,682,124	11,237,218	5.2
	30,554,201	39,421,478	55,129,154	60,359,154	70,766,610	17.2
Number of returns	7,962,663	7,574,823	9,970,921	10,917,709	12,558,688	15.0
	9,006,683	14,071,893	30,029,074	49,407,678	54,519,368	10.3
Number of returns	3,249,558	5,088,937	7,373,704	10,120,721	11,551,051	14.1
	7,878,808	20,886,871	43,339,736	69,813,961	80,447,934	15.2
Number of returns	6,557,498	7,143,812	8,208,132	8,643,803	9,100,525	5.3
	3,232,817	5,202,078	4,105,381	-5,387,351	-9,482,800	-76.0
Number of returns	n.a.	n.a.	n.a.	4,867,695	5,203,592	6.9
	12,637,912	12,811,091	10,099,346	-527,556	-2,268,204	-329.9
Number of returns	3,026,530	2,755,041	2,608,430	2,710,044	2,694,420	6
	2,788,713	3,563,325	-1,792,466	-9,294,484	-13,095,506	-40.9
Number of returns	6,370,552 7,665,251	9,024,255 15,101,999	13,148,919 28,614,061	34,837,711 81,393,011	37,025,796 89,745,075	10.3
Number of returns	N/A N/A	1,211,794 1,436,443	2,564,421 3,430,894	13,613,167 32,060,627	15,232,856 35,374,424	11.9
Number of returns	591,655	595,892	568,936	656,038	648,958	-1.1
	847,692	1,603,788	2,007,666	2,937,980	4,072,409	38.6
Number of returns	N/A	N/A	N/A	22,557,433	24,126,180	7.0
	N/A	N/A	N/A	19,762,365	22,407,621	13.4
Number of exemptions	204,126,402 8,904,331	212,202,596 9,937,208	227,925,098	234,390,944	240,886,327 15,890,548	2.8 7.2
Number of returns	73,862,448 120,549,755	81,585,541 233,181,778	88,491,251 346,000,155	90,816,724 448,667,194 <u>1</u> /	94,855,579 499,585,197 <u>1</u> /	11.3
Number of returns Amount Medical and dental expense Taxes paid Interest paid Contributions	35, 430, 047	26,074,061	28,950,282	35,230,292	38,203,092	8.4
	88, 178, 487	122,260,601	218,028,139	309,633,773	358,876,015	15.9
	10, 585, 749	11,422,312	14,972,082	18,074,335	21,450,276	18.7
	32, 014, 673	44,141,289	69,404,275	99,750,645	115,245,288	15.5
	23, 929, 477	38,885,282	91,187,006	134,691,655	158,176,338	17.4
	12, 892, 732	15,393,331	25,809,608	37,677,955	42,119,812	11.8
Taxable income:  Number of returns  Amount Income tax before credits:	59,593,598	65,852,602	88,104,696	90,816,724	94,178,183	3.7
	401,154,285	595,492,866	1,279,985,360	1,544,872, <b>49</b> 7	1,701,365,731	10.1
Number of returns Amount Total tax credits3/ Child care credit Credit for the elderly and disabled. Residential energy credit Foreign tax credit Investment credit Income tax after credits	369,610	65,854,734 132,452,044 8,069,846 N/A 128,968 N/A 381,985 1,593,150 124,382,197	76,135,819 256,294,315 7,215,839 956,439 134,993 562,141 1,341,675 3,288,415	80,610,882 279,841,890 8,190,737 2,051,462 116,324 549,024 617,749 4,161,453 271,651,153	84, 440, 481 306, 686, 024 9, 263, 308 2, 648, 834 107, 002 645, 093 738, 014 6, 347, 422	4.8 9.6 13.1 29.1 -8.0 17.5 19.5 52.5 9.5
Total income tax: Number of returns Amount		61,490,737	73,906,244	78,016,323 274,181,323	297,422,715 81,639,509 301,923,057	4.6 10.1

n.a. Not available

N/A Not applicable

Includes total itemized deductions, charitable contributions for nonitemizers, and zero bracket amount on nonitemized deductions.

<sup>2/</sup> Includes surcharge of \$2,018,078,000. 3/ Includes credits not shown separately below. NOTE: Detail may not add to total because of rounding.

#### CHANGES IN LAW

As a result of the Tax Reform Act of 1984, the 1983 Social Security Amendments Act and Railroad Retirement Solvency Act, and the Tax Equity and Fiscal Responsibility Act of 1982, certain new tax provisions affected 1984 income tax returns. Most of these tax law changes pertaining to individual returns are reflected in this report. Likewise, the final tax rate reduction mandated by the Economic Recovery Act of 1981 is reflected in the 1984 tax tables and tax rate schedules.

All major changes are listed below in alphabetical order.

Section 3 contains more detailed explanations and definitions of terms used in this report.

#### Backup Withholding

For Tax Year 1984, a backup withholding rule was enacted to insure that certain income payments were reported and that income tax was collected for them. Such payments, reported by financial institutions or other businesses, were generally not subject to withholding. However, if the taxpayer failed to comply with any of the following conditions the financial institution or business would have enforced a 20 percent backup withholding:

- providing the financial institution or business the correct social security or other taxpayer identification number in the required manner.
- (2) providing adequate certification to allow exemption from backup withholdings, or
- (3) accurately reporting all interest, dividends, and other reportable payments for the previous year.

#### Capital Gain Holding Period

The capital gain holding period for certain assets acquired during Tax Year 1984 was reduced. For long-term gains or losses from assets purchased after June 22, 1984, the holding period was reduced from "more than one year" to "more than six months". For short-term gains or losses from assets acquired after June 22, 1984, the holding period was reduced to six months or less.

#### Contributions Deduction for Nonitemizers

Beginning with Tax Year 1984, taxpayers who did not itemize deductions could deduct 25 percent of the first \$300 (\$150 if married filing separately) of qualifying charitable contributions. Therefore, taxpayers could deduct as much as \$75 (\$37.50 if married filing separately) in computing taxable income.

For Tax Years 1982 and 1983, the deduction of 25 percent of contributions applied only to the first \$100 (\$50 if married filing separately) of qualifying contributions thus limiting the deductible amount to \$25 (\$12.50 if married filing separately).

# $\begin{array}{c} \textbf{Credit for the Elderly and Permanently and Totally} \\ \underline{\textbf{Disabled}} \end{array}$

For Tax Year 1984, the eligibility requirements for the credit for the elderly were changed. The requirements were modified to include certain taxpayers previously eligible for the disability income exclusion (repealed for Tax Year 1984). The new credit for the elderly and permanently and totally disabled

applied to individuals (1) who were age 65 or older or (2) who were under age 65, retired with a permanent and total disability, and who received taxable income from a public or private employer because of that disability.

Qualifying individuals determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. However, permanently and totally disabled individuals under age 65 had to determine their base amount as the lesser of the allowable amount or taxable disability income. The base amount for both qualifying groups was further reduced by the sum of nontaxable social security benefits, railroad retirement and veterans pensions, other nontaxable pensions, and one-half of adjusted gross income in excess of a set amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of the base amount.

#### Foreign Earned Income Exclusion

The scheduled \$5,000 increase in the foreign earned income exclusion did not become effective for Tax Year 1984, but was delayed until Tax Year 1988. Thus the maximum exclusion was still limited to \$80,000. For Tax Year 1984, the limit for deduction of "reasonable" amounts of employer-provided foreign housing increased by \$263 to \$6,878.

#### General Business Credit

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, and alcohol fuels credit were each separately computed and the totals were combined into a new single credit, the general business credit. Taxpayers claiming more than one of the business credits were required to summarize them on a new form, Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for married persons filing separately) of "adjusted tax liability" plus 85 percent of the excess. If the current year general business credit exceeded the tax liability limitation and could not be used for Tax Year 1984, the unused amount could be carried back to the three preceding tax years. Any unused credit after carryback could be carried forward for 15 years after the year of the credit. Additionally, all carryforwards of unused investment credit, jobs credit, and alcohol fuels credit from 1983 were added together and reported on

Taxpayers claiming a single credit or the carryforward for a single credit did not have to file Form 3800, but were required to use only the appropriate form for the particular credit or credit carryforward.

#### Income Averaging

Beginning for 1984, the computation for income averaging changed. The base period was reduced from four years to three years, thus only including the three years immediately preceding the computation year. In addition, the taxpayer's taxable income for 1984 had to exceed 140 percent of average taxable income for the three-year base period. Previously, the taxpayer's current-year taxable income only had to exceed 120 percent of the average base period income.

#### Individual Retirement Arrangements

Beginning with Tax Year 1984, deductions for an Individual Retirement Arrangement (IRA) were allowed

only for contributions made prior to the filing due date of the return, in most cases, April 15, 1985. Previously taxpayers could make IRA contributions until the due date for filing their returns, including extensions of time to file.

#### Medical and Dental Expenses

For Tax Year 1984, amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. In addition, taxpayers could deduct a maximum of \$50 per day for certain lodging expenses incurred for medical care. The medical and dental expense deduction was still limited to the excess over 5 percent of adjusted gross income.

#### Nonbusiness Casualty and Theft Losses

For Tax Year 1984, taxpayers were still allowed to deduct unreimbursed nonbusiness casualty and theft losses to the extent that the net loss for each such casualty or theft exceeded \$100 and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. However, if the computation of a single nonbusiness casualty or theft loss resulted in a gain, the amount was treated as a capital gain and reported on the Schedule D. Gains were realized if total reimbursements exceeded total cost or fair market value for the items. Depending on the holding period for the lost asset, the amounts were treated as either short or long-term capital gains.

#### Social Security and Railroad Retirement Benefits

As a result of the 1983 Social Security Amendments and Railroad Retirement Solvency Acts, a percentage of social security benefits (or tier 1 railroad retirement benefits) were subject to tax for Tax Year 1984. The amount of benefits that had to be included in taxable income was the lesser of half the benefits received for the year or half the excess over a specified base amount of the sum of the taxpayer's modified adjusted gross income (AGI) and half of the benefits. Modified adjusted gross income was the taxpayer's AGI plus the following:

- (1) any tax-exempt interest,
- (2) the two-earner married couple deduction,
- (3) the foreign earned income exclusion and the foreign housing deduction, and
- (4) the exclusion for income from U.S. possessions and Puerto Rico.

The base amount that applied was \$25,000 for single persons, \$32,000 for married couples filing jointly, \$25,000 for married persons filing separately and not living with their spouse, and zero for married persons filing separately and living together.

Tier 2 railroad retirement benefits were treated as pension and annuity income, such as those paid by private firms. Consequently, these benefits were subject to Federal income tax. Other payments received under the Railroad Unemployment Insurance Act that were not compensation for on-the-job injuries were also taxable.

#### Tax Rate Reduction

The final 10 percent tax rate reduction, mandated by the Economic Recovery Tax Act of 1981, was reflected in the 1984 tax tables and tax rate schedules.

#### Total Tax Credits

As a result of the Tax Reform Act of 1984 the credits portion of Form 1040 was revised. A new category, "total personal credits", was introduced. The credit consisted of the child care credit, credit for the elderly and permanently and totally disabled, residential energy credit, and political contributions credit. The sum of these credits was subtracted from "income tax before credits" to arrive at "income tax after personal credits," also a new category.

For purposes of this report, the remaining credits are the foreign tax credit, general business credit, research and experimentation credit, and "other" tax credits.

#### SAMPLE SELECTION

The statistics in this report were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service (IRS) Centers during Calendar Year 1985. The total sample of 94,422 returns was selected from a population of 99,579,174 returns.

All returns processed during 1985 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those returns that contained no income information were excluded from the tables in this report. Sample returns representing approximately 140,000 returns were excluded from the tables.

The estimates in this report are intended to represent all returns filed for Income Year 1984. While about 98 percent of the returns processed during Calendar Year 1985 were for Income Year 1984, a few were for noncalendar years ending during 1984 and 1985 and some were returns for prior years. Returns for prior years were used in place of 1984 returns received and processed after December 31, 1985. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1985. Therefore, data for Tax Year 1984 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1985.

#### SAMPLE DESIGN AND SELECTION CRITERIA

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the National Computer Center during Calendar Year 1985 were stratified, by computer, into sample strata. These strata were based on the larger of total income or total loss amounts and the size of business plus farm receipts. In addition they were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) From Business or Profession; and a Schedule F, Farm Income and Expenses. Nineteen variables were used to derive the total income and loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the Social Security Number (SSN) and the second method used ending digits of random

numbers generated from transformations of the SSN. The sampling rates ranged from 0.03 percent to  $100\,$ 

percent.

Table B contains the number of returns in the population and sample by sample stratum for the United States and State Groups. The State Groups were formed on the basis of total number of Forms 1040, 1040A, and 1040EZ filed for each State. The sampling rates of each State Group were identical. A comparison of the population counts in Table B with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded approximately 140,000 returns (see above).

#### METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44. One set of weighting factors was computed for each State Group. These two sets of weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

#### SAMPLING VARIABILITY AND CONFIDENCE INTERVALS

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 1.4 CV contains computed CV's for many estimates in this report. The CV's were derived

from using the sum-of-squares method.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from Table 1.4, the amount estimate, X, for State income tax refunds is \$7.038 billion and its related coefficient of variation, CV(X), is 1.43 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and its coefficient of variation:

This SE(X) value is then subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval is calculated using the formula:

$$(X - SE(X)) \le Y \le (X + SE(X))$$

where Y is the population value estimated by X. Based on these data, the interval estimate is from 6.937 billion (7.038 - 0.101) to 7.139 billion (7.038 + 0.101).

A conclusion that the average estimate of State Income Tax Refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. For these data, the resulting interval would be from 6.836 billion to \$7.240 billion.

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (\*\*) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained by writing to the Statistics of Income Division, D:R:S:I, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.

#### PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been included in salaries and wages in the sample record.

Quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent data. In addition, these tests identified items and areas of returns where SOI editors were required to transcribe additional data that is not available from revenue

processing files.

After the completion of service center review, data is fulther validated, tested, and lastly balanced at the Detroit Data Center. Adjustments and imputation for selected fields were used to make each record internally consistent. Data were then tabulated.

A small subsample of returns was selected and independently reviewed, analyzed, and processed for a

quality measurement evaluation.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

Table B.--Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1984

Table BNumber of Forms 1040, 1040A and 10				Number of R	eturns		
		United 5 totals		State Gro	oup A2	State Gro	oup C3
Oescription of	the sample strata	Population count	Sample count	Population count	Sample count	Population count	Sample count
		(1)	(2)	(3)	(4)	(5)	(6)
Grand total		99,579,174	94,422	6,619,216	5,273	92,959,958	89,149
Form 1040 returns only with adjusted gross i income tax after credits and no additiona	ncome of \$200,000 and over with no I tax for tax preferences, total	674	674	31	31	643	643
Form 1040 returns only with combined Schedul profit or net loss of \$200,000 and over,	e C (business or profession) net total	12,118	12,118	610	610	11,508	11,508
Larger of total income amounts and or total loss amounts	Size of business receipts plus farm receipts						
Forms 1040 only with Form 2555		166,543	131	-	_	166,543	131
Under \$1,000,000	Under \$20,000,000	166,486	74	-	-	166,486	74
\$1,000,000 and over Under \$1,000,000	Any amount \$20,000,000 and over	57	57	_	-	57	57
Forms 1040 only with Form 1116, but without	Form 2555	389,607	3,066	21,552	122	368,055	2,944
Under \$1,000,000	Under \$20,000,000	386,610	69	21,435	5	365,175	64
\$1,000,000 and over	Any amount\$20,000,000 and over	2,997	2,997	117	117	2,880	2,880
Forms 1040 only with Schedule C, but without	a Form 2555 or Form 1116	11,695,624	22,739	878,890	1,355	10,816,734	21,384
Under \$20,000	Under \$200,000	4,643,296	2,722	371,701	214	4,271,595	2,508
\$20,000 under \$50,000 Under \$20,000	Under \$500,000\$200,000 under \$500,000	4,996,803	4,509	377,380	330	4,619,423	4,179
\$50,000 under \$100,000 Under \$50,000	Under \$1,000,000 \$500,000 under \$1,000,000	1,571,102	3,138	101,883	207	1,469,219	2,931
\$100,000 under \$200,000 Under \$100,000	Under \$5,000,000 \$1,000,000 under \$5,000,000	363,418	2,152	21,745	149	341,673	2,003
\$200,000 under \$500,000 Under \$200,000	Under \$10,000,000 \$5,000,000 under \$10,000,000	97,520	2,702	5,081	128	92,439	2,574
\$500,000 under \$1,000,000 Under \$500,000	Under \$20,000,000 \$10,000,000 under \$20,000,000	16,242	3,267	787	152	15,455	3,115
\$1,000,000 under \$2,000,000 Under \$1,000,000	Under \$30,000,000 \$20,000,000 under \$30,000,000	5,018	2,024	217	79	4,801	1,945
\$2,000,000 under \$5,000,000 Under \$2,000,000	Under \$50,000,000 \$30,000,000 under \$50,000,000	1,772	1,772	73	73	1,699	1,699
\$5,000,000 and over	Any amount\$50,000,000 and over	453	453	23	23	430	430
Forms 1040 only with Schedule F, but without	Form 2555, Form 1116, or Schedule C.	2,115,190	3,160	197,105	251	1,918,085	2,909
Under \$20,000	Under \$200,000	893,609	188	91,586	21	802,023	167
\$20,000 under \$50,000 Under \$20,000	Under \$500,000 \$200,000 under \$500,000	898,517	282	78,754	24	819,763	258
\$50,000 under \$100,000 Under \$50,000	Under \$1,000,000\$500,000 under \$1,000,000	237,973	225	19,656	18	218,317	207
\$100,000 under \$200,000 Under \$100,000	Under \$5,000,000 \$1,000,000 under \$5,000,000	57,136	252	5,016	23	52,120	229
\$200,000 under \$500,000 Under \$200,000	Under \$10,000,000 \$5,000,000 under \$10,000,000	21,939	382	1,671	28	20,268	354
\$500,000 under \$1,000,000 Under \$500,000	Under \$20,000,000\$10,000,000 under \$20,000,000	4,189	619	308	56	3,881	563
\$1,000,000 under \$2,000,000 Under \$1,000,000	Under \$30,000,000 \$20,000,000 under \$30,000,000	1,232	617	73	40	1,159	577
\$2,000,000 under \$5,000,000 Under \$2,000,000	Under \$50,000,000 \$30,000,000 under \$50,000,000	438	438	35	35	403	403
\$5,000,000 and over Under \$5,000,000	Any amount	157	157	6	6	151	151
Forms 1040, 1040A and 1040EZ without a Form or Schedule F		85,199,418	52,534	5,521,028	2,904	79,678,390	49,630
Under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$5,000,000 under \$5,000,000	Not applicable	50,995,063 27,983,842 5,350,231 658,361 175,018 25,959 7,600 2,632 712	12,822 11,312 7,904 3,649 4,384 5,211 3,908 2,632 712	3,427,195 1,766,366 284,343 33,498 8,043 1,089 346 116 32	862 703 424 184 204 205 174 116 32	47,567,868 26,217,476 5,065,888 624,863 166,975 24,870 7,254 2,516 680	11,950 10,609 7,480 3,455 4,180 5,006 3,734 2,516 630

Three State Groups (A, B and C) were available for use in the sample design, however, State Group B was empty.

25tate Group A contains returns from the District of Columbia and the following states: Alaska, Delaware, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Utah, Vermont, West Virginia, and Wyoming.

3State Group C includes returns from those states that are not included in State Group A and the following: Puerto Aico, the Office of International Operations and those taxpayers having APD/FPO addresses.

#### LIMITATIONS OF THE DATA

Cash contributions to a single organization of more than \$3,000 were reported separately from other cash contributions as an itemized deduction on the Schedule A, and these data are shown separately in the statistics. For Tax Years 1982, 1983, and 1984, a processing error caused any contribution amount of more than \$3,000 to be classified as a contribution

to a single organization if there were no contributions to a single organization reported. Thus, cash contributions of \$3,000 or more to a single organization were overstated for those years, and cash contributions under \$3,000 to a single organization were understated. The error was estimated to be \$5.0 billion for Tax Year 1984, \$4.4 billion for Tax Year 1983, and \$3.6 billion for Tax Year 1982.

		*	
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<sup>\*</sup>Production and review of tables was coordinated by June Walters. David Barker, William Bradley, Dorothy Collins, Marshall Epstein, John Labate, Martha Shiley, Terry Smith and Norman Waits were responsible for specific tables.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples - money amounts are in thousands of dollars)

			All returns				Taxable	returns	
Size and accumulated size of	Number	Percent		d gross income iss deficit		Number	Percent	Adjusted gross a less defici	income t
edjusted gross income	of returns	ot total	Amount	Percent of totel	Averege (dollars)	of returns	of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	99,438,708	100.0	2,139,904,356	100.0	21,520	81,639,509	100.0	2,097,045,567	100.
o edjusted gross income	1,003,708	1.0	- 33,323,253	_	- 33,200	20,994	(2)	- 1,473,844	_
' *	2,325,440	2.3	1,338,809	0.1	576	*4.019	0	*3.028	0
1 under \$1,000	3,476,036	2.3	5,228,676	0.1	1.504	256,255	0.3	388,093	9
,000 under \$2,000	3,476,036	3.4	8,504,205	0.2	2,496	171,238	0.3		8
1,000 under \$4,000	3,420,074	3.4	11,962,961	0.4	3,498	1,736,685	2.1	6,295,042	( )
4,000 under \$5,000	3,610,463	3.6	16,188,238	0.8	4,484	2,426,448	3.0	10,864,953	Ċ
.000 under \$6,000	3,255,669	3.3	17,941,036	0.8	5,511	2,226,769	2.7	12,267,262	(
,000 under \$7,000	3,328,765	3.3	21,676,669	1.0	6,512	2,139,884	2.6	13,915,030	
.000 under \$8,000	3,361,116	3.4	25,264,653	1.2	7,517	2,475,545	3.0	18,617,279	
1,000 under \$9,000	3,431,815	3.5	29,123,892	1.4	8,486	2,867,577	3.5	24,372,447	
9,000 under \$10,000	3,071,313	3.1	29,167,289	1.4	9,497	2,765,114	3.4	26,279,273	1
0.000 under \$11.000	2.980.560	3.0	31,222,960	1.5	10,476	2,792,497	3.4	29.253.046	1
1,000 under \$12,000	2,996,644	3.0	34,453,733	1.6	11,497	2.821,141	3.5	32,440,485	
2,000 under \$13,000	2,881,335	2.9	35,985,646	1.7	12,489	2,753,534	3.4	34,399,447	
3,000 under \$14,000	2,756,859	2.8	37,236,428	1.7	13.507	2,623,144	3.2	35,445,709	
4,000 under \$15,000	2,445,688	2.5	35,423,944	1.7	14,484	2,393,485	2.9	34,666,043	1
5,000 under \$16,000	2,472,211	2.5	38.273.203	1.8	15,481	2,424,119	3.0	37.529.079	
6,000 under \$17,000	2,421,622	2.4	39,922,411	1.9	16,486	2,370,686	2.9	39,085,613	
7,000 under \$17,000	2,421,622	2.4	41,661,586	1.9	17,493	2,370,666	2.9	41.061.293	
8,000 under \$19,000	2,361,676	2.2	40,351,087	1.9	18,511	2,347,523		39,457,700	
9,000 under \$19,000	2,179,065	2.0	39,569,415	1.9	19,501	2,131,408	2.6 2.5	39,457,700	
			39,369,413	1.0				39,063,056	
0,000 under \$25,000	8,815,390	8.9	198,021,274	9.3	22,463	8,702,306	10.7	195,493,924	
5,000 under \$30,000	7,635,404	7.7	209,274,643	9.8	27,408	7,547,355	9.2	206,830,967	9
0,000 under \$40,000	11,075,106	11 1	384,207,790	18.0	34,691	11,005,904	13.5	381,861,978	14
0,000 under \$50,000	5,963,041	6.0	264,922,227	12.4	44,427	5,946,773	7.3	264,201,427	12
0,000 under \$75,000	4,657,702	4.7	275,046,849	12.9	58,052	4,637,722	5.7	273,834,369	10
5,000 under \$100,000	1.049.444	1.1	89,289,787	4.2	85,083	1,045,455	1.3	88,940,952	
00,000 under \$200,000	761,193	0.8	100,041,518	4.7	131,427	759,565	0.9	99,833,885	
00,000 under \$500,000	199.711	0.2	57,509,946	2.7	287,966	199,284	0.2	57,388,854	
00,000 under \$1,000,000	29,215	0	19,729,296	0.9	675,314	29,144		19,681,104	
,000,000 or more	14.834	8	34,687,437	1.6	2,338,374	14,800	0	34,615,061	

					Taxable	returns — Con	bnued				
		Taxable income		Incor	ne tax efter cre	edits			Total income t	a.x	
Size end eccumuleted size of				ĺ		Percent			Percent of -		Averege
edjusted gross income	Number of returns	Amount Of total		Number of returns	of Amount		Amount	Total	Taxable income	Adjusted gross income less deficit	income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	14.4	3,698
No edjusted gross income	_	_		9,925	46,710	(2)	418,860	0.1	(2)	28.4	19,951
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	256,246 171,018 1,735,446 2,426,412		ー (予 (予 0.3 0.5	*3,977 256,246 171,017 1,736,556 2,426,411	*119 12,816 27,188 115,409 311,367	0	*929 12,916 31,736 117,211 312,957	ෆි ෆි ෆි ෆි	(*) 1.9 5.4 2.5 3.8	30.7 3.3 7.3 1.9 2.9	*231 50 185 67 129
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	2,226,717 2,139,844 2,475,505 2,865,869 2,765,107	9,538,409 11,085,228 14,761,809 19,105,042 20,618,483	0.6 0.7 0.9 1.1 1.2	2,226,717 2,139,674 2,475,506 2,867,075 2,763,399	504,271 723,423 1,048,006 1,426,231 1,667,938	0.2 0.2 0.4 0.5 0.6	727,869 1,048,607 1,434,675	0.2 0.2 0.3 0.5 0.6	6.6 7.1 7.5	4.1 5.2 5.6 5.9 6.4	227 340 424 500 604
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	2,792,231 2,820,609 2,753,485 2,623,080 2,393,480	22,782,351 25,751,208 27,344,985 28,539,795 27,970,487	1.4 1.5 1.6 1.7 1.7	2,791,730 2,820,109 2,753,485 2,622,580 2,393,479	1,935,709 2,373,049 2,628,449 2,920,065 2,908,623	0.7 0.8 0.9 1.0 1.0	2,383,670 2,629,836 2,923,148	0.6 0.8 0.9 1.0 1.0	9.3 9.6	6.7 7.3 7.6 8.2 8.4	691 845 955 1,114 1,215
\$15,000 under \$16,000	2,423,599 2,370,564 2,347,335 2,131,407 2,002,238	30,355,294 31,586,381 33,504,615 32,104,819 32,050,226	1.8 1.9 2.0 1.9 1.9	2,423,562 2,368,777 2,346,833 2,131,407 2,001,665	3,272,451 3,499,790 3,908,594 3,860,629 3,916,553	1.1 1.2 1.3 1.3 1.3	3,504,669 3,913,821 3,861,368	1.1 1.2 1.3 1.3 1.3	11.1 11.7 12.0	8.7 9.0 9.5 9.8 10.1	1,353 1,478 1,667 1,812 1,962
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,701,322 7,546,888 11,004,570 5,944,308 4,634,459	304,314,361	9.6 10.0 18.2 12.6 12.8	8,695,395 7,544,613 10,998,131 5,935,546 4,621,458	20,932,593 23,777,417 48,474,552 38,533,616 46,880,687	7.0 8.0 16.3 13.0 15.8	23,793,004 48,605,229 38,675,241	7.0 7.9 16.1 12.8 15.7	14.3 16.0 18.4	10.7 11.5 12.7 14.6 17.3	2,411 3,152 4,416 6,504 10,211
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	198,455	77,445,628 44,182,387 15,796,695	4.1 4.6 2.6 0.9 1.7	1,037,729 752,994 197,841 28,858 14,704	18,456,380 24,968,717 17,908,195 7,132,513 13,250,656	2.4	25,762,519 18,775,081 7,526,585	6.2 8.5 6.2 2.5 4.7	33.3 42.5 47.6	21.1 25.8 32.7 38.2 40.8	17,944 33,917 94,213 258,255 954,091

Footnote(s) at end of table.

Table 1.1 - Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income - Continued

(All figures are estimates based on samples - money amounts are in thousands of dollars)

			All returns		l		Taxable r	eturns .	
Size end accumulated size of adjusted gross income	Number	Percent	Adjusted gross income less deficit			Number	Percent	Adjusted gross less defic	
adjusted gloss income	of returns	of total	Amount	Percent of total <sup>1</sup>	Average (dollars)	of returns	ot total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income									
Vo edjusted gross income	1,003,708	1.0	-33,323,253		- 33,200	20,994	(²)	- 1,473,844	_
\$1 under \$1,000	2,325,440 5,801,476 9,209,200 12,629,274 16,239,737	2.3 5.8 9.3 12.7 16.3	1,338,609 6,567,485 15,071,690 27,034,651 43,222,669	0.1 0.3 0.7 1.2 2.0	576 1,152 1,637 2,141 2,662	4,019 260,274 431,512 2,168,197 4,594,646	(²) 0.3 0.5 2.7 5.6	3,028 391,121 824,131 7,119,174 17,984,127	( <sup>2</sup> ) ( <sup>3</sup> ) ( <sup>3</sup> ) 0.0
\$1 under \$6,000 \$1 under \$7,000 \$1 under \$9,000 \$1 under \$9,000 \$1 under \$10,000	19,495,406 22,824,171 26,185,287 29,617,102 32,688,415	19.6 23.0 26.3 29.8 32.9	61,163,925 82,840,594 108,105,247 137,229,140 166,396,428	2.8 3.8 5.0 6.3 7 7	3,137 3,630 4,128 4,633 5,090	6,621,415 8,661,299 11,436,844 14,304,421 17,069,535	8.4 11.0 14.0 17.5 20.9	30,251,389 44,166,419 62,783,698 87,156,145 113,435,418	1.4 2.7 3.0 4.2 5.4
\$1 under \$11,000 \$1 under \$12,000 \$1 under \$13,000 \$1 under \$14,000 \$1 under \$15,000	35,668,975 38,665,619 41,546,954 44,303,813 46,749,501	35.9 38.9 41.8 44.6 47.0	197,619,389 232,073,122 268,058,768 305,295,196 340,719,140	9 1 10 7 12.3 14.0 15.7	5,540 6,002 6,452 6,891 7,288	19,662,032 22,683,173 25,436,707 28,059,851 30,453,336	24.3 27.8 31.2 34.4 37.3	142,688,464 175,128,949 209,528,396 244,974,105 279,640,148	6.8 8.0 10.0 11.1 13.0
\$1 under \$16,000 \$1 under \$17,000 \$1 under \$18,000 \$1 under \$19,000 \$1 under \$20,000	49,221,712 51,643,334 54,025,010 56,204,875 58,233,960	49.5 51.9 54.3 56.5 58 6	378,992,343 418,914,754 460,576,339 500,927,427 540,496,842	17,4 19 3 21 2 23.0 24.9	7,700 8,112 6,525 6,913 9,2£1	32,877,455 35,248,141 37,595,664 39,727,072 41,730,207	40.3 43.2 46.1 48.7 51.1	317,169,227 356,254,840 397,316,134 436,773,833 475,836,889	15. 17.0 18.9 20.8 22.7
\$1 under \$25,000 \$1 under \$30,000 \$1 under \$40,000 \$1 under \$50,000 \$1 under \$75,000	67,049,350 74,684,754 85,759,860 91,722,901 96,380,603	67 4 75 1 86.2 92.2 96.9	738,518,116 947,792,759 1,332,000,549 1,596,922,776 1,871,969,625	34.0 43.6 61.3 73.5 86.1	11,015 12,691 15,532 17,410 19,423	50,432,513 57,979,868 68,965,772 74,932,545 79,570,267	61.8 71.0 84.5 91.8 97.5	671,330,813, 878,161,780, 1,260,023,758, 1,524,225,185, 1,798,059,554	32.0 41.8 60.0 72.6 85.7
\$1 under \$100,000 \$1 under \$200,000 \$1 under \$1,000,000 \$1 under \$1,000,000 \$1 or more	97,430,047 98,191,240 98,390,951 98,420,166 98,435,000 99,438,708	98 0 98 7 98 9 99 0 99 0	1,961,259,411 2,061,300,930 2,118,810,875 2,138,540,171 2,173,227,608 2,139,904,356	90 2 94.8 97 5 98.4 100 0	20,130 20,993 21,535 21,729 22,078 21,520	80,615,722 81,375,287 81,574,571 81,603,715 81,618,515	98.7 99.7 99.9 100.0 100.0	1,887,000,506 1,986,834,391 2,044,223,246 2,063,904,349 2,098,519,410	89.9 94.7 97.4 98.4 100.6

	33,	100,700	100.0	35,504,330	30.0	21,520	01,0	29,509	100.0	2,097,045,567	99.9
					Taxable	returns — Cor	tinued				
		Taxable income		Incor	ne tax after cr	redits			Total income t	ax	
Size and eccumulated size of adjusted gross income		·	_						Percent of -	-	A
aujusteu gross ilicome	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Smallest Size of Adjusted Gross Income											
No edjusted gross income	-	-1	-	9.925	46,710	(²)	418,860	0.1	(3)	28.4	19,951
\$1 under \$1,000 \$1 under \$2,000 \$1 under \$3,000 \$1 under \$4,000 \$1 under \$5,000	256,246 427,264 2,162,710 4,589,122	697,813 1,283,651 6,047,902 14,375,054	(²) 0.1 0.4 0.9	3,977 260,223 431,240 2,167,796 4,594,207	119 12,935 40,123 155,532 <b>466</b> ,899	ලි ලි 0.1	929 13,845 45,581 162,791 475,748	ලි ලි ලි 0.1 0.2	( <sup>3</sup> ) 2.0 3.6 2.7 3.3	30.7 3.5 5.5 2.3 2.6	231 53 106 75 104
\$1 under \$6,000	6,815,839 8,955,683 11,431,188 14,297,057 17,062,164	23,913,464 34,998,691 49,760,500 68,865,543 89,484,025	1.4 2.1 3.0 4.1 5.4	6,820,924 8,960,598 11,436,104 14,303,179 17,066,578	971,170 1,694,593 2,742,599 4,168,829 5,836,767	0.6 0.9	980,914 1,708,782 2,757,389 4,192,064 5,863,562	0.3 0.6 0.9 1.4 1.9	4.1 4.9 5.5 6.1 6.6	3.2 3.9 4.4 4.8 5.2	144 191 241 293 344
\$1 under \$11,000	19,854,395 22,675,004 25,428,489 28,051,569 30,445,049	112,266,376 138,017,584 165,362,569 193,902,363 221,872,850	6.7 8.3 9.9 11.6 13.3	19,858,308 22,678,417 25,431,902 28,054,462 30,447,961	7,772,476 10,145,525 12,773,974 15,694,040 18,602,663	2.6 3.4 4.3 5.3 6.3	7,809,984 10,193,655 12,823,490 15,746,638 18,655,393	2.6 3.4 4.2 5.2 6.2	7.4 7.8 8.1	5.5 5.8 6.1 6.4 6.7	393 449 504 561 613
\$1 under \$16,000	39.717.954	252,228,144 283,814,524 317,319,140 349,423,958 381,474,184	15.1 17.0 19.0 20.9 22.8	32,871,523 35,240,300 37,587,133 39,718,540 41,720,205	21,875,114 25,374,904 29,283,498 33,144,127 37,060,680	11.1	21,936,047 25,440,717 29,354,538 33,215,905 37,146,414	7,3 8,4 9,7 11.0 12.3	8.7 9.0 9.3 9.5 9.7	6.9 7.1 7.4 7.6 7.8	667 722 781 836 890
\$1 under \$25,000	50,421,514 57,968,402 68,972,972 74,917,280 79,551,739	541,312,401 708,213,703 1,012,528,064 1,222,468,196 1,436,812,731	32.4 42.4 60.6 73.1 86.0	50,415,600 57,960,213 68,958,344 74,893,890 79,515,348	57,993,272 81,770,690 130,245,241 168,778,857 215,659,544		58,131,442 81,924,446 130,529,675 169,204,916 216,560,090	19,3 27,1 43.2 56.0 71.7	10.7 11.6 12.9 13.8 15.1	8.7 9.3 10.4 11.1 12.0	1,153 1,413 1,892 2,258 2,722
\$1 under \$100,000 \$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 \$1 or more	80,595,679 81,353,255 81,551,710 81,580,638 81,595,361	1,58J 337,707 1,627,520,094 1,643,316,789 1,671,247,368	90.1 94.7 97.4 98.3 100.0	80,553,077 81,306,071 81,503,912 81,532,770 81,547,474	284,125,350 297,376,006			77.9 86.5 92.7 95.2 99.9	17.2 17.5 18.0	12.5 13.1 13.7 13.9 14.4	2,919 3,208 3,431 3,522 3,694
All returns	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	14,4	3,698

Footnote(s) at end of table.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples - money amounts are in thousands of dollars)

			All returns		Taxable returns				
Size and accumulated size of	Number	Percent		d gross income iss deficit		Number	Percent	Adjusted gross less defic	
edjusted gross income	of returns	of total	Amount	Arnount of total <sup>1</sup>		of returns	of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more \$500,000 or more \$200,000 or more \$100,000 or more \$75,000 or more	14,834, 44,049 243,760 1,004,953 2,054,397	(²) (²) 0.2 1 0 2.1	34,687,437 54,416,733 111,926,679 211,968,197 301,257,984	1.6 2.5 5.2 9.8 13.9	2,336,374 1,235,368 459,168 210,923 146,641	14,800 43,944 243,228 1,002,793 2,048,248	(²) 0.1 0.3 1.2 2.5	34,615,061 54,296,165 111,685,019 211,518,904 300,459,856	5.1 10.
\$50,000 or more \$40,000 or more \$30,000 or more \$25,000 or more \$20,000 or more	6,712,099 12,675,140 23,750,246 31,385,650 40,201,040	6 7 12.7 23.9 31 6 40 4	576,304,832 841,227,060 1,225,434,849 1,434,709,493 1,632,730,767	26.5 38.7 56.4 66.0 75.1	85,861 66,368 51,597 45,712 40,614	6,685,970 12,632,743 23,638,647 31,186,002 39,888,308	8.2 15.5 29.0 38.2 48.9	574,294,225 638,495,652 1,220,357,630 1,427,188,597 1,622,682,521	
\$19,000 or more \$18,000 or more \$17,000 or more \$16,000 or more \$15,000 or more	42,230,125 44,409,990 46,791,666 49,213,288 51,685,499	42 5 44 7 47 1 49 5 52.0	1,672,300,182 1,712,651,269 1,754,312,855 1,794,235,265 1,832,508,468	77 0 78.8 80.7 82 6 84 3	39,600 38,565 37,492 36,458 35,455	41,891,443 44,022,851 46,370,374 48,741,060 51,165,179	51.3 53.9 56.8 59.7 62.7	1,661,745,577 1,701,203,276 1,742,264,570 1,781,350,183 1,818,879,262	81. 83. 84.
\$14,000 or more \$13,000 or more \$12,000 or more \$11,000 or more \$10,000 or more	54,131,187 56,888,046 59,769,381 62,766,025 65,746,585	54.4 57.2 60.1 63.1 66.1	1,867,932,412 1,905,168,840 1,941,154,486 1,975,608,220 2,006,831,180	86.0 87 7 89.3 90.9 92.3	34,508 33,490 32,477 31,476 30,524	53,558,664 56,181,808 58,935,342 61,756,483 64,548,980	65.6 68.8 72.2 75.6 79.1	1,853,545,305 1,888,981,015 1,923,390,461 1,955,830,946 1,985,083,992	90. 91. 93.
\$9,000 or more. \$8,000 or more. \$7,000 or more	68,817,898 72,249,713 75,610,829 78,939,594 62,195,263	69 2 72.7 76.0 79 4 82 7	2,035,998,469 2,065,122,361 2,090,387,014 2,112,063,683 2,130,004,720	93.7 95.0 96.2 97.2 98.0	29,585 28,583 27,647 26,755 25,914	67,314,094 70,181,671 72,657,216 74,797,100 77,023,869	82.5 86.0 89.0 91.6 94.3	2,011,363,265 2,035,735,712 2,054,352,991 2,068,268,021 2,080,535,283	95.4 97.4 97.4 98.4 99.
\$4,000 or more	85,805,726 89,225,800 92,633,524 96,109,560 98,435,000	86.3 89.7 93.2 96.7 99.0	2,146,192,958 2,158,155,918 2,166,660,123 2,171,888,799 2,173,227,608	98.8 99.3 99.7 99.9 100.0	25,012 24,188 23,390 22,598 22,078	79,450,318 81,187,003 81,358,241 81,614,496 81,618,515	97.3 99.4 99.7 100.0 100.0	2,091,400,237 2,097,695,279 2,098,128,290 2,098,516,383 2,098,519,410	99. 100.0 100.0 100.0

					Taxable	returns — Con	ntinued			•	
		Taxable income	)	Inco	me tax after cr	edits			Total income t	ax	
Size and accumulated size of									Percent of -	•	
edjusted gross income	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Averege income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Largest Size of Adjusted Gross Income											
\$1,000,000 or more	14,723 43,651 242,106 999,682 2,043,622	27,930,579 43,727,274 67,909,661 165,355,289 234,434,637	1.7 2.6 5.3 9 9 14 0	14,704 43,562 241,403 994,397 2,032,126	20,383,169 38,291,364 63,260,081	4.5 6.9 12.9 21.3 27.5	21,647,130 40,422,211 66,184,730	4.7 7.2 13.4 21.9 28.1	50.6 49.5 46.0 40.0 36.2	40.8 39.9 36.2 31.3 28.3	954,091 492,607 166,191 66,000 41,472
\$50,000 or more \$40,000 or more \$30,000 or more \$25,000 or more \$25,000 or more \$20,000 or more	6,678,081 12,622,389 23,626,959 31,173,847 39,875,169	448,779,173 658,719,304 963,033,665 1,129,934,968 1,289,773,184	26.9 39 4 57.6 67 6 77.2	6,653,584 12,589,130 23,587,261 31,131,874 39,827,269	167,130,764 215,605,316 239,382,733	56.2 72.5 80.5	170,974,522 219,579,750	43.8 56.6 72.7 80.6 87.6	29.5 26.0 22.8 21.5 20.5	23.0 20.4 18.0 17.1 16.3	19,788 13,534 9,289 7,804 6,627
\$18,000 or more	41,877,407 44,008,814 46,356,149 48,726,713 51,150,312	1,419,019,225	79.1 81.0 83.0 84.9 86.7	41,828,934 43,960,341 46,307,174 48,675,951 51,099,513	268,092,508 272,001,101 275,500,891	88.8 90.1 91.5 92.6 93.7	272,149,659 276,063,480 279,568,149	88.9 90.1 91.4 92.6 93.7	20.3 20.1 19.9 19.7 19.5	16.1 16.0 15.8 15.7 15.6	6,404 6,182 5,953 5,736 5,528
\$14,000 or more	53,543,792 56,166,872 58,920,357 61,740,966 64,533,197	1,505,884,800 1,533,229,784	86.4 90.1 91.7 93.3 94.6	53,492,992 56,115,572 58,869,057 61,689,166 64,480,896	284,602,032 287,230,481 289,603,530	94.7 95.7 96.6 97 4 98.0	288,680,706 291,310,542 293,694,212	94.6 95.6 96.5 97.3 97.9	19.3 19.2 19.0 18.8 18.7	15.4 15.3 15.1 15.0 14.9	5,335 5,138 4,943 4,756 4,580
\$9,000 or more \$8,000 or more \$7,000 or more \$6,000 or more \$5,000 or more	67,298,304 70,164,173 72,639,678 74,779,522 77,006,239	1,621,486,868	95.9 97.0 97.9 98.6 99.1	67,244,295 70,111,370 72,586,876 74,726,550 76,953,267	294,633,407 295,681,413	98.6 99 1 99.4 99.7 99.8	298,746,807 299,795,414 300,523,283	98.5 98.9 99.3 99.5 99.7	18.6 18.4 18.3 18.2 18.2	14.8 14.7 14.6 14.5 14.5	4,417 4,257 4,126 4,018 - 3,908
\$4,000 or more \$3,000 or more \$2,000 or more \$1,000 or more \$1 or more	79,432,651 81,168,097 81,339,115 81,595,361 81,595,361		99.6 99.9 100.0 100.0 100.0	79,379,678 81,116,234 81,287,251 81,543,497 81,547,474	297,335,883 297,363,070 297,375,886 297,376,006	99.9 100.0 100.0 100.0 100.0	301,458,616 301,490,352 301,503,268 301,504,197	99.8 99.8 99.9 99.9	18.1 18.1 18.0 18.0 18.0	14.4 14.4 14.4 14.4 14.4	3,793 3,713 3,706 3,694 3,694
All returns	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	14.4	3,898

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is besed 'Percent based on positive income only 'Less then 0.05 percent.'
\*Percent not computed NOTE. Detail may not add to totel because of rounding.

Table 1.2 - All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status (All figures are estimates based on samples — money amounts are in thousands of dollars)

							All returns						
					Itemized deductions	ductions		Taxable income	rcome	Income tax after credits	itter credits	Total income tax	ne tax
Size of adjusted gross income	Number	Adjusted	Exemption	Total		Excess itemized deductions	emized	Number		Number		Number	
	returns	less deficit	amount	Number	Amount	Number ot returns	Amount	of	Amount	ot returns	Amount	of returns	Amount
	ε	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	99,438,708	2,139,904,356	240,886,327	38,203,092	358,876,015	37,690,646	241,999,894	94,178,183	1,701,365,731	81,557,399	297,422,715	81,639,509	301,923,057
No adjusted gross income St under \$5.000 cmd \$1.000 S5.000 under \$10.000 S5.000 under \$10.000 S15.000 under \$20.000 under \$20.000 cmd \$15.000 under \$20.000 cmd \$2	1,003,708 16,239,737 16,448,678 14,061,086 11,484,459	- 33,323,253 43,222,889 123,173,540 174,322,711 199,777,702	2,654,273 23,669,746 33,213,263 31,804,454 28,332,765	709.740 1,647,429 2,660,557 3,649,698	2,628,831 8,852,576 14,660,744 20,792,960	347,326 1,538,341 2,628,741 3,645,721	1,520,046 4,557,702 7,268,630 10,450,289	12,535,728 16,093,485 13,954,569 11,458,317	23,819,689 86,751,222 135,643,126 161,074,878	9,925 4,594,207 12,472,371 13,381,383 11,272,244	46,710 466,899 5,369,868 12,765,896 18,458,017	20,994 4,594,646 12,474,889 13,383,801 11,276,871	418,860 475,748 5,387,814 12,791,831 18,491,021
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,815,390 7,635,404 11,075,106 5,963,041 4,657,702	198,021,274 209,274,643 384,207,790 264,922,227 275,046,849	23,170,012 22,060,087 34,552,025 19,272,119 15,248,538	4,182,232 4,771,338 8,837,014 5,336,467 4,406,873	26,252,144 33,761,818 72,693,990 52,908,426 59,572,894	4,179,758 4,771,338 8,837,014 5,333,994 4,406,873	13,940,779 19,220,927 44,465,690 35,363,499 45,014,782	8,796,271 7,623,149 11,062,400 5,958,623 4,649,215	160,986,305 168,006,165 305,242,257 210,324,094 214,921,141	8,695,395 7,544,613 10,998,131 5,935,546 4,621,458	20,932,593 23,777,417 48,474,552 38,533,616 46,880,687	8,702,306 7,547,355 11,005,904 5,946,773 4,637,722	20,985,028 23,793,004 48,605,229 38,675,241 47,355,174
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000	1,049,444 761,193 189,711 29,215 14,834	89,289,787 100,041,518 57,509,946 19,729,296 34,687,437	3,478,974 2,601,677 683,937 96,198 48,259	1,012,677 748,036 197,310 28,967	20,031,947 22,525,887 13,385,384 3,993,889 6,814,523	1,012,677 747,855 197,305 28,957 14,746	16,706,839 20,076,825 12,746,436 3,900,254 6,767,196	1,045,968 758,232 198,561 28,935 14,730	69,194,901 77,469,537 44,194,722 15,798,723 27,938,970	1,037,729 752,994 197,841 28,858 14,704	18,456,380 24,968,717 17,908,195 7,132,513 13,250,656	1,045,455 759,565 199,284 29,144 14,800	18,759,377 25,762,519 18,775,081 7,526,585 14,120,545
Taxable returns, total	81,639,509	2,097,045,567	201,014,344	36,295,795	338,465,906	35,795,281	227,314,877	81,595,361	1,671,247,368	81,557,399	297,422,715	81,639,509	301,923,057
No adjusted gross income S1 under \$5.000	20,994 4,594,646 12,474,889 13,383,801 11,276,871	-1,473,844 17,984,127 95,451,291 166,204,730 196,196,741	46,688 4,817,917 19,369,253 29,153,316 27,505,957	381,013 885,886 2,277,362 3,491,741	254,511 3,055,320 10,714,061 18,747,036	30,531 776,798 2,245,546 3,487,764	30,672 1,022,952 4,495,003 8,917,260	4,589,122 12,473,042 13,382,885 11,275,143	14,375,054 75,108,971 132,388,825 159,601,334	9,925 4,594,207 12,472,371 13,381,383 11,272,244	46,710 466,899 5,369,868 12,765,896 18,458,017	20,994 4,594,646, 12,474,889 13,383,801 11,276,871	418,860 475,748 5,387,814 12,791,831 18,491,021
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,702,306 7,547,355 11,005,904 5,946,773 4,637,722	195,493,924 206,830,967 381,861,978 264,201,427 273,834,369	22,795,003 21,739,834 34,309,172 19,215,796 15,175,282	4,091,427 4,696,510 8,768,980 5,320,199 4,387,063	24,752,612 32,405,628 71,207,717 52,538,137 58,863,837	4,088,953 4,696,510 8,768,980 5,317,726 4,387,063	12,736,862 18,104,760 43,193,885 35,048,436 44,371,661	8,701,322 7,546,888 11,004,570 5,944,308 4,634,459	159.838,216 166,901,302 304,314,361 209,940,131 214,344,536	8,695,395 7,544,613 10,938,131 5,935,546 4,621,458	20,932,593 23,777,417 48,474,552 38,533,616 46,880,687	8,702,306 7,547,355 11,005,904 5,946,773 4,637,722	20,985,028 23,793,004 48,605,229 38,675,241 47,355,174
\$75,000 under \$100,000 . \$100,000 under \$200,000 . \$200,000 under \$500,000 . \$500,000 under \$1,000,000 .		88,940,952 99,833,885 57,386,854 19,681,104 34,615,061	3,464,260 2,595,272 682,486 95,953 48,155	1,008,689 746,408 196,408 28,896 14,720	19,751,170 22,305,985 13,226,996 3,920,364 6,722,531	1,008,689 746,227 196,836 28,886 14,712	16,439,380 19,862,401 12,589,343 3,826,953 6,675,307	1,043,940 757,576 198,455 28,928 14,723	69,079,348 77,445,628 44,182,387 15,796,695 27,930,579	1,037,729 752,994 197,841 28,858	18,456,380 24,968,717 17,908,195 7,132,513 13,250,656	1,045,455 759,565 199,284 29,144 14,800	18,759,377 25,762,519 18,775,081 7,526,585 14,120,545
Nontaxable returns, total	17,799,199	42,858,789	39,671,983	1,907,297	20,410,109	1,895,365	14,685,017	12,582,822	30,118,363	Ī	l	1	

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

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						Joint return	Joint returns of husbands and wives	nd wrves					
					Itemized deductions	eductions		Taxable income	ошоош	Income tax after credits	ter credits	Total income	ne tax
Size of adjusted gross income	Number	Adjusted gross income	Exemption	Total	ler.	Excess itemized deductions	lemized tons	Number		Jeden N		- Admin	
	returns	less deficit	amount	Number of returns	Amount	Number of returns	Amount	of	Amount	of	Amount	of	Amount
	(14)	(15)	(16)	(71)	(18)	(61)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	47,484,266	1,484,206,935	164,855,933	27,281,239	284,192,809	27,281,239	191,436,597	45,462,190	1,159,970,912	42,005,513	214,811,844	42,070,953	218,238,039
No edjusted gross income	656,697	- 25,945,452	2,187,019		1	ī	Ī	1	!	•	•	9.211	334.348
\$1 under \$5,000	1,679,737	5,107	5,797,927		1,310,629	140,477	833,007	682,409	792,550	1,332	26,856	1,472	32,807
\$1,000 under \$15,000	4,139,915		17.260.690	1,232,162	7.682.158	1,232,162	3,492,807	3,900,924	16,127,677	1,947,643	398,767	1,948,442	409,729
\$15,000 under \$20,000	5,353,969	93,541	18,684,277	_	11,728,662	1,780,811	5,673,904	5,333,564	69,264,581	5,170,820	6,434,303	5,173,229	6,458,299
\$20,000 under \$25,000	5,166,869	116,496,	17,669,601	2,479,191	16,992,564	2,479,191	8,563,315	5,149,361	90,381,390	5,063,788	10,027,124	5,070,661	10,051,572
\$25,000 under \$30,000	5,246,609		18,462,986	3,247,673	23,955,125	3,247,673	12,913,036	5,237,510	112,793,218	5,169,753	14,314,782	5,171,812	14,325,683
\$40,000 under \$50,000	5.297.675	235,646	18 186 300	4 787 818	47 506 060	4 787 818	31,250,633	5 204 544	186 256 288	6,894,237	35,848,977	8,900,255	36,937,608
\$50,000 under \$75,000	4,225,012	249,217,	14,503,213	4,019,440	54,365,583	4,019,440	40,699,487	4,218,068	194,129,057	4,193,161	41,333,412	4,206,321	41.644.252
\$75,000 under \$100,000	936,700	79,645	3,289,396	806,003	17,997,065	906,003	14,916,655	934,256	61,508,024	926.444	16.004.370	932.930	16.242.106
\$100,000 under \$200,000	674,340	88,736	2,447,885	663,159	20,043,526	663,159	17,788,786	672,088	68,585,223	667,037	21,670,323	672,763	22,322,290
\$500,000 under \$1,000,000	24 858	16,851,241	88.384	163,079	3 349 005	163,079	9,112,750	164,000	37,221,160	163,396	14,970,073	164,586	15,581,471
\$1,000,000 or more	12,364	28,380	43,826	12,317	5,472,740	12,317	5,430,862	12,293	22,956,352	12,269	10,857,054	12,340	11,539,581
Taxable returns, total	42,070,953	42,070,953 1,471,035,154	144,418,008	26,037,889	270,051,802	26,037,889	181,522,979	42,048,095	1,146,259,358	42,005,513	214,811,844	42,070,953	218,238,039
No adjusted gross income	9,211	- 1,250,034	33,285	1	I	ı	1	I	1	:	:	9.211	334,348
\$1 under \$5,000 \$5,000 under \$10,000	1,472	4.780	3,607	1,470	23,383	1,470	18,385	046 640	***	1,332	**26,856	1,472	32,807
\$10,000 under \$15,000	4,500,645		15,314,366	960,354	5,096,691	960,354	1,831,487	4,499,777	39,029,144	4.498,276	2,801,773	4.500,645	2.824.352
\$15,000 under \$20,000	5,173,229	90,412,	17,927,290	1,644,447	10,064,585	1,644,447	4,473,465	5,171,897	67,927,521	5,170,820	6,434,303	5,173,229	6,458,299
\$20,000 under \$25,000	5,070,661	114,354,677	17,322,464	2,400,314	15,706,581	2,400,314	7,545,514	5,070,179	89,409,643	5,063,788	10,027,124	5,070,661	10,051,572
\$25,000 under \$40,000	5,17,1,812 8,900,255	310 114 008	30,948,712	3,185,929	58,841,101	3,185,929	12,008,943	5,171,350	111,815,306	5,169,753	14,314,782	5.171,812	14,325,683
\$40,000 under \$50,000	5,281,484	234,929,671	18,130,057	4.771.627	47.140.859	4.771.627	30.917.328	5.280.229	185.872.325	5 272 799	33,089,507	5 281 484	33 172 043
\$50,000 under \$75,000	4,206,321	248,091,623	14,432,658	4,000,919	53,751,616	4,000,919	40,148,491	4,204,327	193,559,839	4,193,161	41,333,412	4,206,321	41,644,252
\$75,000 under \$100,000	932,930	79,316,610	3,274,902	902,234	17,746,865	902,234	14,679,269	932,229	61,392,493	926,444	16,004,370	932,930	16,242,106
\$100,000 under \$200,000	672,763	88,534,464	2,441,540	661,582	19,829,319	661,582	17,579,940	671,475	68,563,641	667.037	21,670,323	672,763	22,322,290
\$500,000 under \$1,000,000	24,802	16,692,350	88,170	24,645	3,291,443	24.645	3,207,650	24.611	13.429.744	24.558	6 034 524	24 802	6.361,898
\$1,000,000 or more	12,340	28,325,868	43,737	12,293	5,399,357	12,293	5,357,561	12,288	22,950,578	12,269	10,857,054	12,340	11,539,581
Nontaxable returna, total	5,413,313	13,171,781	20,437,925	1,243,350	14,141,007	1,243,350	9,913,617	3,414,095	13,711,555	1	1	ı	1
Footnote(s) at end of table													

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

				Retu	ims of married p	Returns of married people filing separately, heads of households, and surviving spouses	ately, heads of	nouseholds, and	esnods buivins	S			
					Itemized deductions	ductions		Тахарів іпсотв	ешооп	Income tax after credits	after credits	Total income tax	те tах
Size of adjusted gross income	Number	Adjusted	Exemption	Total		Excess itemized deductions	ons ons	Number		Number		Number	
	S.	less deficit	amount	Number of returns	Amount	Number of returns	Amount	of	Amount	of returns	Amount	of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(36)
All returns total	10.354.948	152,136,083	27,037,315	3,105,830	21,783,545	3,096,163	14,739,192	9,666,005	113,071,599	7,157,024	15,663,682	7,162,677	15,864,370
No adjusted gross income	59,401	- 1,615,374		ī	1	Ī	1	I !	1	• 1		106	6,110
\$1 under \$5,000	1,633,570	4,803,224	3,932,042	45,469	314,033	43,764	213,169	1,056,097	11,803,042	1 105 830	381,784	1.107.541	384.790
\$5,000 under \$10,000 \$10,000 under \$15,000	2,548,525	28,472,462		517,385	2,281,882	517,385	1,122,744	2,270,559	21,045,166	2,145,018		2,145,059	1,771,310
\$15,000 under \$20,000	1,609,810	27,930,829		656,320	3,266,070	656,320	1,763,942	1,608,452	21,969,218	1,602,222		1,602,262	2,463,270
\$20,000 under \$25,000	862,871	19,293,581		533,699	3,117,523	533,699	1,921,282	862,369	15,204,429	858,610		858,611	2,070,955
\$25,000 under \$30,000	570,157	15,561,589	1,426,302	433,506	3,134,339	433,506	2,142,902	509,480	13,438,281	501 739	2,380,548	502.490	2,385,120
	503,493	757,087,057		428,012	1,350,557	143,008	1.075.556	154.077	5,322,958	152,968		154,748	1,093,864
\$50,000 under \$20,000	88,706	5,270,831		87,523	1,148,860	87,523	946,637	88,496	4,089,363	87,650		88,537	1,039,039
675 000 under \$100 000	14 906	1.262.931	38.240	14.906	269,800	14,906	236,169	14,855	990,904	14,774		14,906	302,578
\$100,000 under \$200,000		2,036,228	39,136	15,407	500,483	15,406	465,648	15,704	1,536,076	15,681		15,792	572,940
\$200,000 under \$500,000	2	3,929,202	34,038	10,413	1,551,049	10,408	1,521,351	10,409	2,381,053	10,352	220,625	870	238.518
\$500,000 under \$1,000,000	8/2	1.639,994	1,409	593	382,294	591	381,078	290	1,265,194	589		265	660,922
Taxable returns, total	7.162.677	137,538,794	18,059,566	2,919,615	20,424,829	2,909,948	13,804,393	7,160,919	105,689,457	7,157,024	15,663,682	7,162,677	15,864,370
	106	40.052			1	Ī	!	1	1	:	:	106	6,110
NO adjusted gross income	93.760	381,697	110	*5,686	11,497	*3,981	*3,097	:	:	**93,757	•	93,760	11,994
\$5,000 under \$10,000	1,107,541	9,283,971	6,	122,741	427,909	114,787	170,983	1,201,292	. 6,654,420	1,105,830	381,290	1,107,541	384,790
\$10,000 under \$15,000	2,145,059	26,912,006	5,759,460	478,568 652,749	3 194 981	652,749	1.700,660	1,602,258	21,917,801	1,602,222		1,602,262	2,483,270
# 10,000 tales #20,000	B 58 611	19 195 167		529 439	3.073.529	529,439	1,887,085	858,110	15,150,451	858,610	2,064,931	858,611	2,070,955
\$25,000 under \$30,000	566,970	15,479,898	ī	430,319	3,060,642	430,319	2,076,534	566,970	11,983,263	566,970	1,825,226	566,970	1,825,303
\$30,000 under \$40,000	502,490	17,052,802	-	427,609	3,316,347	427,609	2,340,714	502,453	13,428,651	501,739	2,380,548	502,490 154 748	1,093,864
\$40,000 under \$50,000	154,748	6,757,032	372,007	143,008	1,410,048	87,354	938,605	88,327	4,089,258	87,650	1,015,823	88,537	1,039,039
000 000 GTTG 000 000 000 000 000 000 000	14 906	1 262 031		14 906	269 800	14.906	236,169	14.855	990,904	14,774	296,769	14,906	302,578
\$73,000 under \$100,000		2.035.992		15,405	500,279	15,404	465,449	15,702	1,536,043	15,681	541,156	15,792	572,940
\$200,000 under \$500,000		3,920,272		10,385	1,537,696	10,380	1,508,053	11,857	4,119,711	10,352	987,334	10,430	238.518
\$500,000 under \$1,000,000	870	1,633,317	1,403	850 590	376,366	588	375,156	:	:	589	601,279	595	660,922
Nontaxable returns, total.	3,192,271	14,597,289	8,977,749	186,215	1,358,716	186,215	934,799	2,505,086	7,382,141	T.	_	1	1
Footnote(s) et end of table.													

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

						Return	Returns of single persons	Suc					
					Itemized deductions	aductions		Taxeble income	income	Income tax after credits	ther credits	Total income tax	me tax
Size of adjusted gross income	Number	Adjusted	Exemption	Totel	18	Excess itemized deductions	lemized ilons	Number		- September 1		Mismin	
	returns	less deficit	emount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	returns	Amount	of	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(05)	(51)	(52)
All returns, total	41,599,494	503,561,338		7,816,023	52,899,661	7,313,244	35,824,105	39,049,988	428,323,220	32,394,862	66,947,190	32,405,879	67,820,648
No adjusted gross income \$1 under \$5,000.	287,610	-5,762,426	344,493		1 000 1	163 085	- 473 870	10 707 01	- 21 475 402	9,702	46,429	11,677	78,402
\$5,000 under \$10,000	9.760.238	72.027,655			3,640,203	695,610	1,974,698	9,681,467		9,418,898		9,418,906	430,947
\$15,000 under \$20,000	4,520,680	78,305,585		1,212,567	4,696,705 5,798,229	1,208,590	3,012,443	6,792,975	73,449,672	6,738,089	8,195,079 9,545,120	6,738,097	8,196,169 9,549,452
	2,785,650	62,230,916	3,337,524	1,169,342	6.142,056	_	3,456,181	2,784,541	55,400,486	2,772,997		2.773,034	8.862.501
\$25,000 under \$30,000	1,818,638	49,571,030	2,170,799	1,090,159	6,672,354	1,090,159	4,164,988	1,816,159	43,214,956	1,807,890		·	7,642,018
\$50,000	510,618	22,518,414	713,812	405,641	3,992,319		3,060,465	510,002	18,744,849	509,779	4,354,922		4,409,334
non-negative designation of the second of th	343,984	20,558,608	218,804	299,910	4,058,451	299,910	3,368,658	342.651	16,702,720	340,647			4,671,883
\$75,000 under \$100,000 \$100,000 under \$200,000	97,838	9,381,842	151,338	91,768	1,765,081	91,768	1,554,015	96,857	6,695,972	96,511	2,155,241	97,619	2,214,693
\$200,000 under \$500,000	24,320	6,729,502	41,283	23,818	2,167,117	23,818	2,112,336	24,152	4,592,510	24,093		24.268	2,175,954
\$500,000 under \$1,000,000 \$1,000,000 or more	3,482	2,391,259	5,566	3,405	511,304	3,395	503,487 955,256	3,448	1,890,683	3,436	877,364 1 792 323	3,472	926,169
Taxable returns, total	32,405,879	488,471,618	38,536,770	7,338,291	47,989,275	6,847,444	31,987,504	32,386,347	419,298,553	32,394,862	66,947,190	32,405,879	67,820,648
No adjusted gross income	11,677	- 173,958		27.0 05.7	10000		15	120	180	-9,702	*46,429	11,677	78,402
\$5,000 under \$10,000	9,418,906	69,707,875		592,950	1,829,542		632,763	9,418,898	57,932,348	9,418,898	4.589.811	9.499.414	4.593.295
\$10,000 under \$15,000 \$15,000 under \$20,000	6,738,097	83,054,291 77,976,377	8,079,490 5,413,315	1,194,545	3,640,048	1,190,568	1,763,333	6,738,090	73,138,717	6,738,089	<b>ф</b>	6,738,097	8,196,169
\$20,000 under \$25,000	2,773,034	61,944,080		1,161,674	5,972,501	·	3,304,263	2.773.033	55.278.122	2 772 997			8 862 501
\$25,000 under \$30,000	1,808,573	49.295,650	2,153,311	1,080,262	6.503,885	1.080,262	4,019,283	1,808,568	43,102,733	1,807,890			7,642,018
\$40,000 under \$50,000	510,541	22.514,724	713,732	405,564	3,987,230	403,091	3,055,553	510,002	45,309,737 18,744,849	509,779	9,245,026 4,354,922	1,603,159	9,282,501 4,409,334
\$50,000 under \$75,000	342,864	20,480,728	207,887	298,790	3.971,781	298,790	3,284,564	341,805	16,695,439	340,647		342,864	4,671,883
\$75,000 under \$100,000 \$100,000 under \$200,000	97,619		151,118	91,549	1,734,505	91,549	1,523,942	96,856	6,695,950	96,511	2,155,241	97,619	2,214,693
\$200,000 under \$500,000	24.268	6,713,653	41,209	23,768	2,146,898	23,768	2,092,232	29,439	**10,198,681	24.093	1.950,787	24,268	2,175,954
\$500,000 under \$1,000,000 \$1,000,000 ar more	1,865	4,655,876	3.015	1,837	500,947 946,808	1,831	493,154 942,591	::	::	3,436	877,364 1,792,323	3,472	926,169
Nontaxable returns, total	9,193,615	15,089,720	10,456,309	477,732	4,910,387	465,800	3,836,601	6,663,641	9,024,667	I	١	١	1
Estimate should be used with caution because of the small number of sample returns on	umber of sample		which it is based.										
"Data combined to evoid disclosure of information for specific taxpayers.  NOTE Detail may not add to total because of councing	taxpayers.												
Supplied to 2000000 miles of the last familiary of the last famili													

Table 1.3—All Returns: Sources of Income and Adjustments, Deductions and Tax Items, by Marital Status (All figures are estimates based on samples—money amounts are in thousands of dollars)

Number   N	Amount (17, 1807, 137, 587, 588, 598, 147, 588, 598, 598, 148, 598, 598, 148, 598, 598, 148, 598, 598, 148, 598, 598, 148, 598, 598, 598, 598, 598, 598, 598, 59	Number (3) (3) (4) (4) (4) (4) (5) (5) (6) (7) (7) (7) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	5.5	Number neuros (5) (5) (5) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	(6) 11,518,122 9,253,344 981,170,952 22,071 770,952 22,419 12,127 12,127 12,127 12,129	Number (17) (17) 9,356,250 8,876,912 8,876,912 1,519,846 1,519,241 1,112,560 3,310,605 3,310,605 1,130,917 1,146,1793 1,146,1793	(B) 135,515,497 124,731,252 5,222,192 1,331,752 1,285,480 2,477,020 5,68,481 1,471,161 143,572 143,572 1,204	Number (9) (9) (9) (9) (9) (9) (9) (9) (9) (9)	(10) 5,102,466 3,959,843 1,710,743 114,835 42,23 16,898 106,992 116,992 11,246 -61,127 565,717 -55,284 3,519 11,283 -112,863,155 11,283 -112,863,155 11,283	Number (11) 41,599,494 34,828,659 23,052,366 23,052,366 29,052,2753,627 2,75	Amount (13) 503,561,339 503,561,339 395,230,75 1,682,398 1,043,725 11,495,144 11,495,144 11,495,144 11,495,144 11,495,144 11,495,144 11,495,144 12,41,685 18,843,293
				(5) 782,071 782,071 782,071 782,071 782,071 782,071 782,083 72,08	(6) 11,518,120 9,253,544 9,811,70 5,18,568 38,912 770,962 273,564 12,127 12,127 12,127 12,129 16,518	(7) 9,355,250 9,356,225 9,366,312 3,308,540 1,219,660 33,602 4,24,73 131,243	(6) 135,515,497 124,7221,252 1,303,175 399,520 1,286,480 2,477,020 566,481 1,471,161 1,471,161 1,471,161 1,471,161 1,471,161 1,471,161 1,471,161 1,471,161 1,471,161 1,471,161 1,471,161 1,471,020 1,50,03 1,5	(9) 120,635 140,636 150,665 150,656 150,656 150,700 15	1,002,466 3,959,843 1,710,743 1,116,749 116,898 16,	(11) 41,599,494 34,829,694 23,052,360 2,066,099 16,597,582 11,597,582 591,027 2,753,627 2,	102) 503,561,338 998,230,751 59,416,875 16,682,989 1,043,725 1,043,725 1,043,725 1,043,725 1,1495,144 1,241,665 2,231,32 1,329,144 1,339,144 1,349,144
0 20	the second secon			679,063 762,071 348,226 114,226 5,033 16,959 12,392 4,995 60,504 10,208	9,53,544 9,53,544 9,817 9,817 9,817 9,817 9,817 9,817 9,818	9.355.250 9.355.250 3.308.55 1.219.241 165.276 131.243 131.243 125.534 112.550 112.5	135.515.497 124.7731.252 5,222.192 1,333.175 1,333.175 1,265.480 1,477.167 1	26.536 94.003 98.656 26.320 2.007	5,102,466 1,710,743 1,710,743 1,14,895 42,333 16,698 11,249 11,24	23,428,669 23,128,669 26,105,2360 2,105,2360 1,597,582 5,102,782 5,102 2,753,627 2,753,627 3,429,340 3,429,340 3,429,340 3,429,340 3,429,340 3,429,340 3,429,340 3,429,340 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302 3,439,302	503,561,338 395,230,751 508416,875 10,643,725 10,43,725 11,245,146 11,241,685 12,241,685 12,241,685 12,241,685 12,241,685 12,241,685 12,241,685 12,241,685 12,241,685 12,23,147 11,245,144 11,241,685
- 8-				762.071 948.200 91.828 114.228 5.023 16.593 12.393 13.393	9253,544 981,770 981,770 98,912 770,982 773,692 773,693 16,788 45,688 45,688 12,489 12	8,876,912 3,308,6546 5,788,546 12,19,274 1311,273 327,234 112,560 112,560 112,560 113,601 113,011 113,011 113,011 113,011 113,011 113,011 113,011 113,011 113,011 114,793 86,080 304,806 204,8	124,731,262 5,223,192 1,333,173 399,520 1,296,480 2,477,020 5,477,020 5,477,020 5,477,020 1,477,167 1,477,	94,009 96,056 36,656 26,320 15,395 13,710 13,710 16,269 16,269 17,264 17,264 17,264 17,263 17	3,959,843 1,710,743 1,110,743 116,749 106,092 112,749 113,749	24,828,669 5,002,360 5,002,360 5,002,360 165,525 1,597,582 5,902 2,753,627 837,104 3,429,362 1,865,459 2,25,805 1,865,459 2,20,340 31,1995 2,20,340 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 31,1995 34	395,230,751 9,416,875 1,043,725 1,043,725 1,043,725 1,245,686 3,25,1047 1,146,685 1,241,685 1,24
- 0-				348200 114,226 13,3980 65,023 16,595 12,392 12,392 12,392 10,208 12,203 12,203 12,392 14,995 10,208 10,2	98.170 98.170 98.20 770,982 273,564 972,419 12,127 18,999 16,588 4,588 4,588 12,699 12,699 12,699 12,799 12	3.308.546 5.786 1.219.241 166.276 334.073 131.243 377.243 377.243 377.243 377.243 377.243 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.688 401.	5,222,192 1,393,520 1,285,400 2,477,020 568,481 1,477,161 143,77 1,477,161 143,77 1,477,161 1,477,161 1,477,161 1,477,161 1,477,161 1,477,020 1,495,300 1,20	95,056 26,326 27,007 2,0	1,710,743 14,835 42,333 116,749 106,092 11,246 -61,127 565,717 -65,284 3,519 11,863,165 11,863,165 11,863,165 11,863,168	23.052.360 2.3052.360 2.866.099.247 165.525 1.597.582 2.753.627 837.104 300.960 3.429.340 1.365.459 1.365.459 1.108 965.459 1.108 965.459 1.108 965.459 1.108 1.1995 3.11.995 3.11.995 3.11.995 3.11.995 3.11.995 3.11.995 3.11.995 3.11.995 3.11.995 3.11.995	1043.725 1.255.166 1.245.666 1.245.666 1.245.666 1.245.666 1.245.666 1.245.666 1.245.666 1.245.666 1.245.666 1.245.666 1.245.666 1.245.201 1.345.2
		·		181,928 11,239 65,023 16,595 72,033 72,033 12,392 4,986 60,504 52,257 10,208 10	318,568 318,568 320,071 770,982 273,564 672,419 -18,909 -160,310 96,568 27,756 -12,600 -160,310 -12,600 -160,310 -12,600 -160,310 -12,600 -160,310 -12,756 -12	518,1866 11219,186,276 1314,079 131,243 137,234 137,234 137,234 143,184,29 401,588 401	1,303,175 1,285,480 1,286,480 568,481 1,471,161 143,572 -485,300 190,3	26,7256 26,738 20,738 2	114,885 42,233 116,898 106,092 11,246 -61,127 565,717 556,717 -55,284 3,519 112,863,155 112,863,156 2,367	2,866,092,247 2,866,092,247 15,97,582 591,027 2,753,627 302,960 1,865,459 235,905 171,008 965,121 965,	16,682,989 1,255,186 3,251,047 11,495,144 1241,685 1241,685 1241,685 1241,685 1241,885 139,134 1,329,134 1,329,134 1,329,14 1,329
		·		13,390 65,023 16,999 12,392 60,504 60,504 10,208 10	20,312 20,312 770,982 273,564 12,127 12,127 14,403 574,403 16,508 16,508 17,999 124,624 124,62	1.219.243 31.4079 131.243 327.234 327.234 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.588 401.688 401.	2,477,020 5,477,020 5,648 1,471,161 149,572 -45,491 2,223,860 190,083 -12,047 -12,047 -12,047 -13,047	26,2395 26,7395 26,7395 45,045 46,045 16,269 16,269 16,269 16,269 16,349	116,749 16,898 11,246 11,27 565,717 565,717 12,863,155 11,863,155 11,863,155	2,690,099 1,597,582 591,027 2,753,627 30,096 1,865,459 2,23,807 1,165,459 2,20,940 31,1995 7,97,273 1,1294,183 1,1294,183 2,540,302 3,41,303 3,41,303 3,41,303 3,41,303	1,043,725 1,255,186 12,455,686 1,241,685 1,241,685 1,241,685 1,241,685 1,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,514 1,248,399
- 07-		·		16,592 16,592 12,332 4,985 60,504 10,208 2,274 3,011 9,517 2,149 3,517 12,739	770,982 273,584 972,419 12,127 18,909 574,809 16,599 12,699 124,624 124,624 124,624 127,699 12	314,079 131,243 327,234 112,560 112,560 401,588 401,588 401,588 401,588 13,601 13,091 14,793 86,080 36,806 26,906 26,907 14,601,12	2,477,020 568,481 1,471,161 143,572 143,572 145,301 190,083 1-12,097 15,097 15,097 15,097 15,097 15,097 15,097 15,097 15,097 16,097 16,097 17,	15.395 2.007 2.007 13.719 13.719 16.269 16.269 14.630 17.630 17.630 17.630 17.630 17.630 17.630 17.630 17.630 17.630 17.630	116,749 16,898 106,092 11,248 -61,127 565,717 -55,284 3,519 11.	1,597,582 5,9027 2,753,627 837,104 3,429,360 1,865,459 1,71008 965,102 220,940 31,1995 797,273 1,1295 741,183	12.455.666 3.25.1047 11.455.144 12.41.665 22.3132 18.432.93 1.532.314 789.375 789.375 1.532.314 789.375 1.532.314 2.52.31 3.810.387 980.384 - 2.483.997
				65,023 16,999 72,093 12,395 64,995 60,504 60,504 12,704 95,17 11,12,793 11,12,793	770,982 273,564 872,419 12,127 18,999 57,499 16,588 4,588 4,588 12,699 12,799 1	334,079 131,243 397,284 112,569 401,588 401,588 401,588 41,390 14,793 80,080 304,806 263,128	2,477,020 568,481 147,161 149,572 145,200 145,300 12,22,860 12,047 12,047 13,033 319,535 319,5	2,007 2,007 2,007 1,00 1,00	116,749 16,898 106,092 11,248 -61,127 565,717 -55,284 3,519 112,637 112,637 12,637 112,637	2,597,582 8,753,627 8,753,627 8,3429,340 1,865,340 1,71,008 965,121 565,905 220,905 797,733 1,194,183 1,194,183	12,455,686 3,251,047 11,495,144 1,241,685 223,132 18,843,299 11,329,314 1,329,314 1,329,314 1,329,314 1,329,314 1,329,316 1,32
- 07-				16,959 72,093 12,392 4,995 60,564 52,257 10,208 2,740 30,180 4,486 3,483 9,517 51,480 2,518 1,480 1,518	273.564 872.419 18.909 - 18.909 - 16.788 - 1.260 - 160.310 - 12.609 - 12.799 - 12.728 - 12.728 - 699.429 - 699.429 - 699.429	131.243 327.234 112.560 336.05 428.429 401.588 401.588 49.402 14.703 68.080 304.806 26.3128	568.481 1477.161 149.572 - 45.491 - 45.300 190.300 190.301 - 12.047 - 12.04	2.007 26,798 13,710 9,839 45,042 16,269 5,397 14,630 6,345 17,051 7,051 7,051 7,051 7,051 7,051	16,698 106,092 11,246 - 61,127 565,717 - 55,284 3.19 - 1,863,155 112,637,	591,027 2,753,627 303,104 304,934 1,865,459 235,805 171,008 965,121 565,905 220,905 220,905 241,994 311,994 311,994 341,4183 354,93,302	3.251.047 11,495,144 1.241.685 18.843,293 18.843,293 11.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314 1.329,314
		· ·		72.093 4.392 60.504 60.504 10.208 1.274 3.4.180 3.4.18	972 419 12,127 - 18,999 - 57,4403 - 167,888 - 12,60,910 - 160,910 - 160,910 - 12,624 - 12,624 - 12,624 - 12,634 - 12,786 - 699,442	327,234 112,560 33,605 429,429 401,589 41,367 1139,842 49,402 14,793 14,	1,471,161 149,572 -45,491 2,232,860 -495,300 -495,300 -12,047 -123,535 319,039 83,031 -289,035 -289,035 -289,035 -289,035	26,798 13,719 9,839 4,2642 16,269 5,899 14,630 6,945 10,210	106,092 11,248 -61,127 565,717 -55,284 3,519 112,637 112,637 2,367	2.753.627 837.104 837.104 3.429.340 1.865.459 2.20.340 31.1995 797.273 1.124.183 1.124.3302 3.41.393 7.41.393 7.41.303 3.41.303 3.41.303 3.41.303 3.41.303 3.41.303 3.41.303	11,495,144 1,241,685 223,132 18,842,299 1,329,134 1,329,314 1,329,
				72,093 12,392 4,982 60,504 10,208 10,208 30,180 9,517 9,517 12,793	17.127 17.127 17.127 18.909 16.403 16.909 16.919 17.4624 17.46	327, 234 112, 560 33, 605 428, 429 401, 58 41, 367 13, 309 14, 402 14, 703 68, 080 304, 806 26, 128 1, 46, 175 1, 46, 175 1, 46, 175	1477,161 1457,2 145,491 2,232,860 190,083 190,083 190,083 190,083 190,083 190,083 190,083 190,083 190,083 2,245,749 2,749,749	26,796 13,710 9,839 45,042 16,269 5,899 14,630 6,945 0,945 10,210	106,092 11,248 - 61,127 565,717 - 55,284 3,519 - 1,863,155 112,637 2,367	2.753.627 8.77.104 3.00.960 3.00.960 1.865.459 17.108 965.108 965.108 965.108 17.97.33 797.23 797.33 7.47.33 7.47.33 7.47.33 7.47.33	11,495,144 1241,685 223,135 18,843,299 - 1,939,134 1,329,314 1,329,314 1,329,307 - 935,651 920,384 - 2,493,997 - 2,493,997
				12,392 4,398 60,504 60,504 10,208 30,180 4,486 9,517 51,460 27,819	12,127 - 18,127 - 16,138 - 12,608 - 12,608 - 12,608 - 12,608 - 12,608 - 12,728 - 12,728 - 699,424 - 699,424	112,560 33,605 428,429 401,588 41,367 130,842 49,402 14,793 68,080 304,806 266,128	145.72 - 45.491 2.232.869 - 455.300 - 190.083 - 12.047 - 153.535 319.039 83.031 - 269.035 - 269.035	13,710 9,839 45,045 5,899 5,899 14,630 6,945 10,210 7,954	11,248 - 61,127 565,717 - 55,284 3,519 - 1,863,155 - 1,2637 2,367	897,104 897,104 1,865,459 1,865,459 1,71,008 171,008 171,008 171,109 11,129,109 11,124,183 11,124,183 11,124,183	1,241,685 223,132 18,843,299 1,1939,134 1,293,314 789,975 789,975 861,150 920,384 -2,493,997 920,384 -2,493,997 1,148,698
				60,504 60,504 10,7208 10,740 30,180 4,488 3,448 9,517 51,460 27,840	5 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -	428,420 401,588 401,588 13,367 139,842 149,402 14,793 68,080 304,806 260,128	2.232.860 - 495,300 - 495,300 - 190,083 - 153,535 - 153,535 - 153,535 - 153,037 - 263,035 - 263,035 - 263,035	16,269 16,269 16,269 5,899 14,630 6,945 10,210	565,717 565,717 - 55,284 3,519 - 1,863,155 112,637 2,367	3,420,360 3,420,360 1,865,459 2,505 1,71,008 965,121 965,125 220,905 311,995 797,273 7,273 7,273 7,273 7,273 7,273 7,273 7,273 7,273 7,273	223,132 223,132 -1,939,134 1,329,314 789,975 -475,201 3,810,387 861,150 -935,651 920,384 -2,493,997
				52.257 10.208 2.740 30.180 4.486 3.463 9.517 51,460 27,819	- 167,838 - 15,688 - 15,600 - 160,910 96,568 - 124,624 72,726 - 699,442	401,588 41,367 139,842 49,402 14,793 68,080 304,806 266,128	- 495,300 190,083 - 12,047 - 153,535 319,039 83,031 - 269,035 278,749	16,269 5,899 14,630 6,945 10,210	- 55,284 3,519 112,637 2,367	1,885,459 235,805 171,008 965,121 565,905 220,940 311,995 737,273 1,124,183 5,409,302 5,409,302	1,329,134 1,329,134 789,975 - 432,201 3,810,387 861,150 - 935,651 920,384 - 2,493,997
				10,208 *2,740 30,180 4,486 4,486 9,517 51,460 27,819	45,688 - 12,600 - 160,910 96,568 27,999 - 124,624 72,726 - 699,442	41,367 139,842 49,402 14,793 68,080 304,806 263,128	190,083 - 12,047 - 153,535 319,039 83,031 - 269,035 278,749	5,899 *37 14,630 6,945 376 10,210	3,519 1 1,863,155 112,637 2,367	235,805 171,008 171,008 965,121 565,945 220,940 311,995 797,273 1,124,183 5,409,302 3,515,750	1,329,314 789,975 - 435,201 3,810,387 861,150 - 925,651 920,384 - 2,493,997 12,488,698
				2,740 30,180 4,486 3,463 9,517 51,460 27,819 112,793	- 12,600 - 160,910 - 160,910 27,999 - 124,624 72,726 - 699,442	13,091 139,842 49,402 14,793 68,080 304,806 263,128	- 12,047 - 153,535 319,039 83,031 - 269,035 278,749	14,630 6,945 376 10,210	- 1,863,155 112,637 2,367	171,008 965,121 565,905 220,940 311,995 797,273 1,124,183 5,409,302	789,975 - 435,201 3,810,387 861,150 - 935,651 920,384 - 2,493,997 12,488,698
		,,		30,180 4,486 3,463 9,517 51,460 27,819 112,793	- 160,910 96,568 27,999 - 124,624 72,726 - 699,442	139,842 49,402 14,793 68,080 304,806 263,128 1 146,012	- 153,535 319,039 83,031 - 269,035	14,630 6,945 10,210 *7,954	- 1,863,155 112,637 2,367	965,121 565,905 220,940 311,995 797,273 1,124,183 5,409,302	- 435,201 3,810,387 861,150 - 935,651 920,384 - 2,493,997 12,488,698
		**		4,486 3,463 9,517 51,460 27,819 112,793	96.568 27,999 - 124,624 72,726 - 699,442 376,575	49,402 14,783 68,080 304,806 263,128 1,46,012	319,039 83,031 -269,035 278,749	6,945 376 10,210	112,637,	565,905 220,940 311,995 797,273 1,124,183 5,409,302	3,810,387 861,150 - 935,651 920,384 - 2,493,997 12,488,698
				3,463 9,517 51,460 27,819 112,793	- 124,624 - 72,726 - 699,442 376,575	14,753 68,080 304,806 263,128 1 146,012	278,749	10,210	796,2	220,940 311,995 797,273 1,724,183 5,409,302	920,384 - 935,651 920,384 - 2,493,997 12,488,698
				51,460 27,819 112,793	72,726 - 699,442 376,575	263,128	278,749	*7.954	24 026	797,273 1,124,183 5,409,302	- 935,631 920,384 - 2,493,997 12,488,698
		.,		27,819	- 699,442 376,575	263,128	0		34,030	1,124,183 5,409,302 3,515,750	- 2,493,997 12,488,698
				112,793	376,575	1 146 012	- 92.432	15.729	369.761	5,409,302	12,488,698
	_				00,00	1. > >	2,784,943	29,545	62,709	3515750	010 010
	_		.4	54,759	99,439	726,178	1,194,965	28,364	51,803	20.00	5,970,943
	_	530,283	3,484,863	4,892	18.417	15,374	72,850	1,398	11,055	97,011	485,223
Total itemized deductions	3,850,406		1,873,760	15,988	112,583	71,846	378,328	. 687	3,116	280,388	1,482,620
-	11	7 542 771	13 468 886	101 998	136.350	863,674	1.081829	29,100	56.095	2 137 673	6 707 117
	. 8		91,500,594	282,167	675,586	2.738.158	5.786.443	73.780	727.766	7.581.704	16.554.898
Interest paid deduction 34,514,19	0		130,092,881	240,962	853,286	2,627,268	7,870,417	63,071	903,595	5,857,056	18,456,160
	42,	2 25,427,504	33,334,267	239,928	385,925	2,455,643	1,646,550	65,623	89,082	6,419,134	6,663,989
	_ 7		611,085	1,573	16,361	43,797	85,389	1	1	53,939	132,997
Miscellaneous deductions	21,038,470	22,875,204	15,185,096	204,170	185,055	2,265,234	1,197,648	65,089	86,168	6,045,103	4,384,501
	1 %		100000000000000000000000000000000000000	13 650	15.241	12/,52/,5	1 '666' 1	13,700	CC0'110'1	805 747	1 598 159
52	- CO		531,262	114,669	3,413	2,214,623	103,513	*22.368	1.080	11.201,521	527,553
	3 1,7	_	1,159,970,912	815,674	9,108,927	8,741,913	100,676,907	108,418	3,285,764	39,049,988	428,323,220
Q	50 9,263,308	8 13,670,342	7,167,007	81,737	45,468	3,890,104	1,261,606	30,359	12,666	2,795,508	776,562
/	0 0		1,704,197	41,420	11,142	2,014,737	878,349	•7,756	.2,786	151,121	52,361
Basidantial aparax cradit	5 -	2 194 930	43,238	000	187	27,842	30,826	1 %	•	271,634	19,691
	Ť.		197,486	21,528	625	400,054	14,661	4,481	9	1,281,196	44,569
	<u></u>	4 282,921	666,750	5,672	9,194	13,556	4,860	.5,604	.102	126,666	57,109
Investment credit	07 6,347,42	OI.	5,237,606	18,886	24,563	130,827	111,778	12,447	9,555	940,125	963,920
Earried income credit used to offset income tax before		660 403	277			1 000 013	27 4 40	•			
Income tax after credits 81.557 99	n 0	42	23,446	682 050	1 882 003	6 380 188	12 909 381	777 00	191	29 304 869	66 947 190
	. N		3,417,934	1.888	77.475	15.394	113.836	*5.727	.7.865	83.691	873.141
	6		218,238,039	682,278	1,961,034	6,385,582	13,023,264	94,817	880,073	32,405,879	67,820,648
	_		226,903,483	693,830	2,050,746	6,502,952	13,297,208	94,822	897,105	32,922,764	69,385,177
	o c	7 44,789,915	246,455,181	786,542	1,836,206	8,980,018	18,785,450	94,101	1,106,515	37,500,356	76,973,425
Fetimated tax marmants 11 2/15 14 20	7 C		200,617,501	738,045	9/0/8/1/1	8,760,734	1,294,508	92,404	384,378	34,320,080	12 480 557
	_		42 932 266	543 384	260,098	8 450 889	7 027 929	70 978	60,000	30 933 440	14 670 089
	36,736,773	11,890,603	26.893.208	275,583	515,830	788,001	949,160	36,742	57,136	8,166,861	8.321.440

NOTE: Detail mey not add to total because of rounding.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income (All figures are estimates based on samples — money amounts are in thousands of dollars)

			Selanes and wages	nd wages	Interest received	received	Dome	stic and foreign	Domestic and foreign dividends received	ved	State income tax	tax refunds	Almony received	scerved
	Number	Adjusted	1		1		Totel	16	Dividends in	in AGI	1	-		
Size of edjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	3	(2)	(6)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
All returna, total	99,438,708	99,438,708 2,139,904,356	85,925,617	85,925,617 1,807,137,587	62,059,703	176,369,305	18,665,034	50,554,837	14,259,407	48,640,734	17,586,051	7,038,187	369,472	2,710,268
No edjusted grass income	1,003,708	- 33,323,253	464,144	6,977,716	632,887	3,311,440	212,735	636,936	157,003	615,750	91,128	798'66	468	2,545
\$1 under \$5,000	16,239,737	43,222,889	13,658,827	36,930,325	6,211,616		1,072,048	759,245	895,390	685,577	150,625	55,201	*23,301	*85,357
\$5,000 under \$15,000 \$10,000 under \$15,000	14,061,086	174,322,711	11,711,242	139,972,315	7,585,376		1,840,796	2,638,828	1,326,888	2,471,788	952,312	231,995	73,836	340,940
\$15,000 under \$20,000	11,484,459	199,777,702	9,992,236	166,434,058	7,173,068	18,312,559	1,934,204	2,950,031	1,514,364	2,771,883	1,483,052	382,336	42,145	245,382
\$20,000 under \$25,000	8,815,390	198,021,274	7,928,328	169.848,107	6,012,491	15,062,818	1,656,421	2,844,388	1,248,868	2,679,638	1,846,614	537,853	58,005	283,812
\$30,000 under \$40,000	11,075,106	384,207,790	10,409,043	350,083,032	9,179,198	21,173,862	2,795,761	4,421,746	2,037,232	4,146,119	4,532,962	1,408,284	47,180	552,411
\$40,000 under \$50,000 \$50,000 under \$75,000	5,963,041	275.046.849	5,500,765	236,094,036	5,388,244	16,047,758	2,148,726	7,242,454	1,542,869	3,935,863	2,751,873	1,055,019	12,857	*114,548
\$75,000 under \$100,000	1,049,444	89.289.787	879.917	65.222.845	1,010,896	9.083,745	703.545	4.331,741	966 809	4.231.113	401.929	363.102	4.979	155.708
\$100,000 under \$200,000	761,193	100,041,518	631,673	67,754,402	741,953	10,037,825	577,855	6,358,951	521,594	6,273,599	308,006	500,602	2,295	94,886
\$200,000 under \$500,000	292,711	19,729,246	23.974	33,777,989	286,445	2,073,403	25,916	1 939 855	24.876	1 935 548	11 721	76 577	53	9,688
\$1,000,000 ar more	14,834	34,687,437	12,174	7,832,799	14,735	3,468,478	13,594	3,720,854	13,275	3,718,548	6,391	154,424	43	3,302
Taxable returns, total	81,639,509	81,639,509 2,097,045,567	71,610,101	1,738,931,454	55,102,620	163,848,441	17,155,791	48,618,841	13,108,804	46,834,635	16,860,205	6,686,263	342,720	2,591,592
No adjusted grass income	20,994	- 1,473,844	10,023	447,839	19,846	454,685	7.745	125,513	7,383	124,169	2,537	8,112	:	:
\$1 under \$5,000	4,594,646	17,984,127	3,747,234	14,362,603	2,249,021	2,345,679	439,292	355,783	386,376	328,098	32.047	22,910	11,936	42,233
\$5,000 under \$10,000	13,383,801	166.204.730	11,224,805	133.653.619	7,191,072	16,668,780	1,337,834	2,409,784	1 280 500	2.255.080	838.115	174.152	69.859	317,635
\$15,000 under \$20,000	11,276,871	196,196,741	9,844,350	163,773,741	7,010,497	17,662,415	1,887,511	2,894,605	1,478,122	2,720,728	1,436,899	353,721	41,037	244,385
\$20,000 under \$25,000	8,702,306	195,493,924	7,851,181	168,101,604	5,921,090		1,625,475	2,809,922	1,225,502	2,647,825	1,815,144	520,197	58,005	283,812
\$25,000 under \$30,000	7,547,355	206,830,967 381,861,978	7,026,322	185,523,005	5,648,318	11,470,437	1,438,533	1,844,932	1,007,034	1,716,441	2,285,940	1 301 744	35,986	406,405
\$40,000 under \$50,000	5,946,773	264,201,427	5,487,672	235,420,854	5,374,762	15,983,942	2,140,234	4,154,137	1,539,453	3,913,853	2,747,983	1,051,503	12,857	*114,548
\$50,000 under \$75,000	4,637,722	273,834,369	4	231.845,142	4,359,281	21,006,745	2,315,848	7,185,417	1,808,899	6,886,784	2,102,580	1,107,130	15,284	428,044
\$75,000 under \$100,000.	1,045,455	88,940,952	876,481	64,944,682	1,006,908	9,022,683	701,194	4,298,801	606,883	4,198,540	400,392	358,950	::	
\$200,000 under \$500,000	199,284	57 388 854		33 727 899	196 041		168 723	4 698 768	159 518	4 672 160	85 164	267,578	504	9 532
\$500,000 under \$1,000,000	29,144	19,681,104	23,923	6,496,738	28,866		25,859	1,925,476	24,819	1,921,179	11,703	76,129	53	2,919
\$1,000,000 or more	14,800	34,615,061	12,152	7,826,935	14.701		13,568	3,709,293	13,249	3,706,990	6,387	154,372	43	3,302
Nontaxable returns, total	17,799,199	42,858,789	14,315,516	68,206,133	6,957,083	12,520,864	1,509,243	1,935,997	1,150,603	1,806,099	725,846	351,924	26,752	118,676
Footpote(s) of end of toble														

Table 1.4 - All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income - Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

	Business or	Business or	profession						Sales of capital assets	ntel assets				
	Net income	оте	Net loss	988	Capitel gein distributions reported on Form 1040	gein Itions od on 1040			Sales of	Salas of capitel assats reported on Schedule	aported on Sche	edule D		
Size of edjusted gross income									Return	Returns with short-term cepital gain or loss	n capital gain or	r loss		
	Number	Amount	Number	Amount	Number	Amount	Current-yeer short-term gein less loss	short-term s loss	Post-1969 short-term capitel loss cerryover	short-term cerryover	Net short-term gain after carryover	lerm gein rryover	Net short-term loss after cerryover	ırm loss yover
	returns		returns		returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(56)	(27)	(28)
All returns, total	8,002,865	89,849,570	3,234,353	19,082,960	1,632,037	737,927	3,535,087	- 5,804,498	490,195	7,323,002	1,314,780	4,814,078	2,457,966	17,941,578
No adjusted gross income	102,163	1,414,945	357,284	6,892,023	10,383	9,172	78,907	- 567,647	22,705	850,375	29,488	393,317	62,159	1,811,339
\$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	873,814 1,057,468 920,808	2,158,632 4,990,703 6,267,251	243,286 273,369 291,742	1,019,593	110,343	15,667 36,945 103,624	115,448 178,179 218,742	- 80,229 - 252,118 - 435,975	25,345 28,827 36,547	125,664 313,609 380,299	62,246 54,334 89,072	39,019 36,356 149,646	63,405 146,984 139,627	244,912 602,084 965,920
\$15,000 under \$20,000	809.908	7.057.438	296.646	986.945	174,025	103.584	253,326	-344,438	30,360	558,006	82.032	111.081	187,807	1,013,524
\$25,000 under \$30,000 \$30,000 under \$40,000	724,096	7,158,167	288,397	1,550,046	119,561	26,736	524,932	- 385,753	42,148	397,773	122,331	141,344	164,751	924,871
\$40,000 under \$50,000 \$50,000 under \$75,000	608,651	9,123,020	309,839 228,678	966,594	195,408	121,053	461,487	- 649,649 - 1,026,064	42,479	406,174	173,663	200,844 527,433	310,596	1,256,666 2,625,239
\$75,000 under \$100,000	178,719	6,799,398	61,139	493,676	50,626	37,312	223,883	- 383,555	30,914	549,077	78,041	339,050	157,428	1,271,682
\$200,000 under \$200,000 \$200,000 under \$1,000,000	42,339 5,518	3,087,450	3,765	270,622	3,290	12,240	93,866	19,552	12,290	134,590	32,562 32,562 6,156	989,957	65,846 10,370	1,192,496
Taxable returns, total	6,385,657	80,099,001	2,408,770	9,878,440	1,531,906	711,364	3,245,704	- 4,581,345	415,605	6,002,411	1,217,352	4,268,348	2,232,949	14,852,104
No adjusted gross income	5,229	141,767	3,707	327,900	6	51	5,986	- 32,134	256	11,568	3,218	74,925	2,824	118,627
\$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	161,505 555,873 779,908 820,381	479,513 2,548,101 5,027,859 5,672,775	23,407 150,377 241,231 290,392	63,238 419,349 704,425 1,041,310	42,539 139,675 115,370 203,576	2,782 34,414 101,851 59,464	52,451 134,346 174,725 220,549	- 1,077 - 170,141 - 235,021 - 721,711	*7,956 21,599 21,158 45,689	*4,729 271,065 225,891 469,270	31,302 47,751 77,622 69,789	25,462 25,022 98,126 90,088	21,149 103,048 106,890 180,120	31,268 466,229 559,038 1,281,068
\$20,000 under \$25,000 \$25,000 under \$30,000	764,864	6,360,589	283,054 271,836	819,608	171,800	103,525	244,461	- 288,636 - 335,514	30,152 38,818	552,137 355,063	81,010 115,176	107,011	179,927	947,784 791,683
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	1,024,307 600,093 603,305	10,068,777 6,919,337 13,805,746	464,347 305,836 228,006	1,453,725 907,327 853,819	296,772 194,738 171,920	75,071 86,478 121,016	507,089 458,418 617,924	- 958,332 - 655,869 - 938,868	58,090 42,208 68,485	738,009 398,121 1,067,737	180,550 171,524 234,293	136,654 190,194 507,619	357,665 309,660 413,673	1,834,995 1,244,184 2,514,224
\$75,000 under \$100,000	176,714	6,729,980	60,927	486,140	50,626	37,312	222,531	-368,951	30,742	540,541	77,877	332,294	156,239	1,241,786
\$200,000 under \$500,000 \$500,000 under \$100,000	42,257	3,076,566	18,282	569,152	3,286	12,116	93,620	- 141,024	12,228	415,431	32,457	983,928	65,693	1,156,567
\$1,000,000 or more	2,861	1,430,744	2,242	385,813	107	11,560	9,738	613,335	1,029	170,666	4,225	1,007,815	5,766	565,146
Nontaxable returns, total	1,617,208	9,750,570	825,583	9,204,520	100,131	26,563	289,383	- 1,223,152	74,590	1,320,591	97,428	545,730	225,017	3,089,473
Footnote(s) at end of table.														

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income					Sales of capital assets recorded on Schoolule D. Controlled	Chonole connec	T on Cohodule F	Comming					
						assers reporter	OIL SCHOOLS	- Committee					
1		Return	Returns with long-term capital gein or loss	capital gein or	ssol					Net long-term capital gain in excess of short-term cepital loss	rm capitel cess of spital loss		
3 - 1 4	Current-year long-term gain less foss	Post-1969 long- term capital loss carryover	a long- apital ryover	Net long-term gain after carryover	errii gain nyover	Net long-term loss after carryover	erm loss ryover	Totel	-	Excluded portion	portion	Amount included in AG	ad in AGI
Notice of the control	Amount	Number of returns	Amount	Number of returns	Amount	Number or refuns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(53)	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	66)	(40)	(41)	(42)
All returns, total 8,245,939	5,939 98,419,215	15 451,080	10,266,950	7,807,372	138,504,045	1,951,992	15,834,015	7,447,185	134,094,799	7,447,185	80,459,656	7,433,712	53,635,143
	206,406 5,110,205	20,860	1,761,279	269,148	9,850,119	41,318	2,234,512	261,132	9,306,004	261,132	5,583,706	261,125	3,722,298
	381,849 781,017	22,619	163,418	392,593	1,276,187	86,519	403,366	382,252	1,246,994	382,252	748,328	382,252	498,666
0.6			309,711	753,628	3,315,394 4,329,381	163,745	683,337	735,063	3,161,093	735,063	1.896,922	731,086	1,264,171
\$20,000 under \$25,000 687,	687,489 2,260,224	29,853	934,513	619,688	3,480,182	172,288	1,302,108	601,267	3,422,698	601,267	2,053,843	601,267	1,368,856
_			1,545,869	1,045,895	6,869,203	297,700	1,993,096	979,261	6,516,343	979,261	3,910,177	978,153	2,606,166
\$50,000 under \$75,000 1,144,	935,459 3,978,866 ,144,038 9,007,554	54 61,851	369,003	1,060,000	6,843,156	252,229	1,039,307	779,672	6,581,772	779,672	3,949,360	779,667	2,632,412 5,090,236
\$75,000 under \$100,000 \$100,000 under \$200,000	438,745 6,314,133 397,528 11,947,879	26,369	611,909	395,062	8,738,322	99,884	760,723	371,138	8,437,540	371,138	5,062,673	370,788	3,374,867
		-	352,378	130,359	17,946,300	21,496	503.927		17,373,014	123,423	10,423,852	123,408	6,949,162
•	~	973	180,208	12,442	29,505,767	1,241	134,019	11,884	11,034,287	11,684	6,620,581	21,058	4,413,707
7,3	<i>o</i> s	380,965	7,805,444	6,781,687	129,115,917	1,744,233	12,114,562	6,459,508	125,397,535	6,459,508	75,240,939	6,446,037	50,156,596
s income	2		7,153	10,920	4,172,576	69.	•3,360	10,913	4,055,509	10,913	2,433,310	10,908	1,622,199
\$1 under \$5,000 \$5,000 under \$10,000	120,495 259,930 418,009 866,197	3,978	*4,359	394 321	305,346	*19,322	352,067	113,153	301,938	113,153	181,204	113,153	120,734
	+ ′€	•	290,541	623,642	3.996.623	141,254	602,758	612,843	2,557,727	612,843	1,534,858	608,866	1,022,869
			:	586,035	3,261,560	167,350	1.279,641	568,723	3,207,209	568,723	1,924,537	568,723	1,282,672
			1,217,808	1,027,481	NΦ	141,856	1,635,972	509,201	2,541,196	509,201	3.803.797	506,728	1,016,294
\$40,000 under \$50,000 \$50,000 under \$75,000 1,136,577	3,205 3,904,805 5,577 8,980,349	15 44,121 19 61,845	360,520	1,054,357	6,725,115	251,924	1,028,665	772,469	6,467,856	772,469	3,881,008	772,464	5.075,100
\$75,000 under \$100,000 510,000 safe	437,443 6,290,717	26,017	609,977	393,729	8,698,391	99,494	754,645	369,850	8,405,930	369,850	5,043,706	369,500	3,362,223
	_	•	**417,422	130,111	17,908,789	21,413	488,684	123,224	17,350,427	123,224	10,410,300	123,209	6,940,127
\$500,000 under \$1,000,000 23, \$1,000,000 or more. 13,	23,401 9,113,420 13,126 25,006,978	968	169,205	12,424	11,327,381	2,842	153,957	21,038	11,020,990	21,038	6,612,603	21,026	4,408,388
Nontaxable returns, total	884,301 4,115,900	70,115	2,461,506	1,025,685	9,388,129	207,759	3,719,453	749,677		987,677	5,218,717	987,675	3,478,547

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

	S	Sales of capital essets - Continued	sets — Continued		Sales	Sales of property other than capital assets	than capital asse	ste		Pensions end	end annuities	
consequently began in the second	Net capital	tal gain	Net capital	al loss	Net gain	nıe	Net loss	980	Totel	le	In edjusted gro	gross incorne
autonia storia priscipa in azio	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	7,998,047	58,198,030	2,928,604	4,416,589	985,569	4,668,033	641,788	2,945,202	12,376,425	107,294,960	11,551,051	80,447,934
No adjusted gross income	266,815	4,100,954	14,256	25,999	107,087	700,359	106,817	1,156,887	62,915	398,964	53,667	303,925
\$1 under \$5,000	414,650	534,742	67,437	65,384	51,683	116,661	36,108	140,448	680,925	2,178,397	614,085	1,368,606
\$10,000 under \$15,000 \$15,000 under \$20,000	762,848	1,413,428	225,817	318,597	98,147	232,875	48,088	172,039	2,059,428	13,505,920	2,023,475	11,166,514
\$20,000 under \$25,000	638,195	1.475,796	267.936	395.565	68.107	258.351	43 414	87.658	1 226 380	9 722 563	1 155 668	8.674.259
\$25,000 under \$30,000	587,967	1,180,310	232,974	352,072	68,035	178,033	42,409	76,438	885,516	7,962,270	812,796	6,749,842
\$40,000 under \$50,000	857,818	2,805,563	381,994	522,774	83,196	271,785	35,700	135,069 82,098	935,351	10,497,259	1,306,665	11,120,062 8,613,821
\$20,000 under \$72,000	1,073,732	5,582,039	432,521	649,558	100,670	563,042	70,209	184,924	834,857	10,441,533	746,144	9,093,706
\$75,000 under \$100,000 \$100,000 under \$200,000	392,317	3,689,935	151,718	254,775	32,590	181,834	31,279	145,710	213,652	3,577,205	177,091	2,178,434
\$200,000 under \$500,000	128,013	7,517,578	32,766	74,568	14,361	253,121	24,060	156,344	41,291	9,378,440	36,361	1,72,417
\$500,000 under \$1,000,000 \$1,000,000 or more	21,621	4,797,565 12,655,520	4,380	11,203	3,249	104,397	3,305	50,056	4,634	263,646	3,915	127,169
Taxable returns, total	8,968,696	54,203,860	2,769,202	4,162,019	713,801	3,579,469	442,904	1,434,634	11,069,186	100,678,998	10,349,271	76,182,260
No adjusted gross income	12,614	1,697,124	1	T	2,534	75,506	4,608	34,681	882	13,300	797	12,092
\$1 under \$5,000	126,791	146,196	32,961	33,414	1,226	14,772	•3,983	-25,092	160,234	456,404	156,257	385,574
\$5,000 under \$15,000	639,519	1,120,605	195,737	229,577	32,492 67,350	39,623 199,468	30.517	52,964 69,359	1,614,243	6,912,296	1,555,204	6,232,294
\$15,000 under \$20,000	691,678	1,633,940	284,627	460,049	81,066	391,004	54,563	134,924	1,636,269	12,461,509	1,559,521	11,044,338
\$20,000 under \$25,000	605,481	1,386,657	265,015	390,452	66,323	242,037	40,152	66,715	1,219,147	9,661,689	1,148,435	8,614,010
\$30,000 under \$40,000	1,044,906	2,661,035	501,928	686,282	123,176	433,585	55,759	177,835	1.460.006	14,365,618	1.297.792	6,691,871
\$40,000 under \$50,000 \$50,000 under \$75,000	850,536	2,749,464	381,591	522,337	99,381	219,166	35,462	80,675	933,061	10,480,930	842,103	8,607,543
\$75,000 under \$100,000	390,911	3.671.119	151.035	252 726	32.451	169 822	31 211	145 512	213 384	3 571 582	176 A59	9 173 151
\$100,000 under \$200,000	374,556	7,018,831	130,148	268,817	46,779	553,645	35,195	168,336	129,528	2,615,116	111,578	1,770,116
\$200,000 under \$500,000	127,784	7,496,858	32,722	74,453	14,304	250,583	24,012	154,902	41,248	9,376,556	36,318	838,733
\$1,000,000 or more	12,105	12,630,756	1,841	4,840	2,232	200,401	2,282	53,627	926,4	460,880	2,859	-218,446
Nontaxable returns, total	1,031,351	3,994,170	159,402	254,570	271,768	1,088,564	198,884	1,510,568	1,307,239	6,815,961	1,201,780	4,265,674
Footnote(s) et end of table.												

Table 1.4 -- All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income -- Continued

(All figures are estimates based on semples -- money amounts are in thousands of dollars)

			refisions and enfigires — continued	2001	Ollunoo				Hent	=			Royalty	₽	
Size of adjusted order against	Fully included in AGI	od in AGI	Pertie	Pertielly included in AGI	ıGı	Not included in AGI	od in AG!	Net income	come	Net loss	loss	Net income	оше	Net loss	988
	Number of returns	Amount	Number of returns	Amount	Amount in AG!	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number	Amount	Number	Amount
	(55)	(99)	(57)	(28)	(58)	(09)	(61)	(62)	(63)	(56)	(85)	(99)	(67)	(eo)	(09)
All ratums, total	10,618,898	74,178,582	1,379,980	20,703,479	6,269,352	1.061,685	12,412,899	3.365.830	15.418.184	5.127.635	31 387 299	880 213	6 776 DEO	600)	250 755
No edjusted gross income	51,535	289,900	2,896	24,098	14,025	9,485	84,966	80.222	576.649	185.267	3 404 762	26.945	238.817	6,000	667,593
\$1 under \$5,000	KB0 222	1 201 755	30707	000	0					2	30.404.0	20,943	710'067	3,524	31,363
\$5,000 under \$10,000	1 933 767	7.714.736	175 426	1 108 064	76,850	105,904	704,313	216,862	351,165	261,411	988,013	48,971	60.579	1,705	•39
\$10,000 under \$15,000	1,929,570	10,659,124	167,198	811,089	507,390	76.267	2 035 706	397,948	1 140 726	339,308	1,654,286	41,331	64,063	.5,691	*11,496
\$15,000 under \$20,000	1,465,089	10,433,805	181,502	1,314,806	728,046	109,722	908,993	368,928	1,086,976	453,614	1.997.231	86.367	277 602	7 956	9,100
\$20,000 under \$25,000	1,061,060	8,131,399	144,764	966.841	542.861	94 762	624 323	305 032	917 042	A04 675	00704	27.74	200.11		001
\$25,000 under \$30,000	739,863	6,245,273	104,321	1,255,360	504,569	82,358	461,638	263,302	896.908	487.540	2 080 413	74,74	242,678	6,475	9.754
640 Ood under \$40,000	1,189,916	10,220,459	181,577	1,704,843	899,603	203,052	2,580,680	427,723	1,051,493	787,445	3.679,667	94.838	286,652	11.598	30.414
\$50,000 under \$75,000	633.281	7.225.024	171,223	1,751,501	860,623	112,050	992,560	290,537	1,311,135	587,119	3,237,200	75,169	368,981	5,754	13,146
000 000		10000	7,000	6,191,003	201.100	10.074	1,023,941	313,410	1,868,366	641,040	4,229,746	127,866	774,187	6,754	25,957
\$100 000 under \$200 000	157,257	1,952,532	33,610	568,750	225,902	45,872	1,055,924	125,620	1,580,346	208,411	1,878,760	44,199	625,837	3.955	30.963
\$200,000 under \$500,000	27.7.6	771.080,1	66,71	347,657	182,291	21,371	682,270	113,605	1,667,129	191,548	2,563,058	47,861	1,443,931	4.736	39.152
\$500.000 under \$1,000.000	2,430	400,000	0.00	6,423,303	3/0/96	5,840	485,429	40,736	1,262,394	55,669	1,173,238	19,042	897,195	1,794	17,992
\$1,000,000 or more.	1,662	86.632	389	20,004	5,791	439	91 767	3,750	413,862	8,514	330,751	3,810	436,712	417	12,494
Taxabla returns, total	9 503 095	70 169 320	1 262 540	10 088 351	010010	090 770	10 604 007	4000	10000	000	00'100	6,060	200,450	3	10,928
No of the state of	0 0	20,000	6,404	2,300,33	0,012,940	244,000	126,136,01	2,849,254	13,637,387	4,396,990	24,628,141	771,970	6,314,161	57,898	221,044
No aujusted gross income	749	9,007	.551	3,835	*3,085	-85	.458	1,665	44,815	10,132	328,557	736	30,011	174	4.936
\$1 under \$5,000	142,620	363,262	13,637	*45,570	.22,312	*7,954	*47,573	39,295	80,107	41.731	93.689	1714	1564		
Cap and a repair of the poor	1,464,083	5,934,303	112,712	584,704	297,992	76,653	393,289	277,151	518,523	177,553	583,588	24.978	21.658	-5 691	11 496
\$15,000 under \$20,000	1,019,038	10,031,528	179,028	1 212 574	495.012	73,453	1,148,922	329,288	947,322	365,003	1,212,448	85,571	173,857	.14,409	13,024
\$20 000 mader \$25 000	000	20,010,0	000	2	0 4 79 7	620,00	700.150	347,024	9//,/49	416,055	1,683,043	83,342	250,821	:	:
\$25,000 under \$30,000	734.341	6 187 303	104 223	1 255,172	541,815	94.762	624,323	294,187	876,144	460,788	1,884,392	89,309	189,612	:	:
\$30,000 under \$40,000	1,181,043	10,090,482	180,469	1.702.170	898,203	200,330	2 572 966	248,573 403,666	1 037,490	469,428	1,871,305	72,080	323,805	26,500	80,116
\$40,000 under \$50,000	745,302	7,746,980	170,723	1,751,390	860,563	112.050	992,560	285,679	300 986	583,349	3,440,220	24,7,6	266,344	: :	: :
Sou'don under \$75,000	632,597	7,214,046	196,050	3,103,502	1,273,014	118,669	1,019,709	312,764	1,862,997	636,465	4,122,776	127,382	767.624	:	:
\$75,000 under \$100,000	157,025	1,947,249	: :	:	:	45,836	1,055,584	124,981	1,546,443	207.812	1.857.763	44 158	625 274	3 055	30.063
\$200,000 mider \$200,000	97,615	1,587,826			•	28,023	*1,281,533	113,213	1,639,349	190,959	2,543,599	47,725	1,436,139	4.736	39.152
\$500,000 under \$1,000,000	066 7**	. 200 038	10.179	6,422,952	3/0.558	: :	: :	40,643	1,253,336	55,509	1,164,918	18,975	893,062	1,789	17,979
\$1,000,000 or more	•	•	-	600,20	9.	439	91,767	3,741	412,888	4.384	325,827	3,798	436,045	.644	23,380
Nontaxable returns, total	1,115,803	4,009,262	117,431	715,128	256,412	117,616	1,891,571	516,566	1,780,797	730,645	6,759,158	108.243	461,908	10,151	68 711
Footnote(s) at end of table.															

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All fources are estimates based on samples — money emounts are in thousands of dollers)

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		Ferm rental	ental						Partnership	ship				
	Net income	ото	Net fo	loss	Total income	эшос	Totel loss	580	Expense deduction	duction	Net income	ото	Net loss	SS
Size of edjusted gross income	Number		Number		Number		Number		Number		Number	Amount	Number	Amount
	of	Amount	returns	Amount	of returns	Amount	returns	Amount	returns	Amount	returns	TIDOUIC .	returns	
	(02)	(12)	(72)	(67)	(74)	(57)	(92)	(22)	(28)	(79)	(80)	(81)	(82)	(83)
All refurms, total	371,849	2,067,768	144,039	618,168	2,575,082	38,576,187	2,955,166	46,770,349	191,773	241,844	1,949,459	30,539,569	2,494,141	38,975,574
No ediusted pross income	4,559	18,506	14,884	168,393	63,679	1,462,315	179,560	11,311,438	4,622	4,878	31,580	517,338	171,384	10,371,339
\$1 under \$5,000	*12,223	*34,386	.5,088	.36,679	95,498	443,562	103,079	589,705	*4,729	5,657	83,348	303,220	84,343	455,020
\$5,000 under \$10,000	55,462	178,697	15,908	*38,052	172,882	858,393	94,829	590,374	.11 404	5 235	162,921	974.588	128,477	505,200 692,299
\$10,000 under \$15,000 \$15,000 under \$20,000	37,656	157,503	14,236	35,345	163,146	1,041,254	183,215	886,679	18,572	34,256	130,619	906,004	158,454	785,685
\$20,000 under \$25,000	49.260	269,159	10,914	*31,241	166,629	773,511	187,943	869,541	4,867	4,479	128,881	685,420	159,227	785,929
\$25,000 under \$30,000	39,717	153,791	10,745	.31,981	161,763	1,319,174	165,134	1,048,580	15,361	12,624	136,482	1 069 611	138,893	1 700 086
\$30,000 under \$40,000	43,720	183,735	12 404	32,225	297,681	2,375,679	345,360	1,824,246	30,000	27 118	189,021	1 522 506	278.569	1.675,605
\$40,000 under \$50,000	32,226	384,550	12.344	54,885	419,701	4,505,715	510,837	4,332,854	31,035	39,331	287,056	3,683,109	438,532	3,549,580
000 000 6 10 000 000 6	7.678	58 720	.2 102	13.304	217.177	4.212.878	255,627	3,126,921	22,508	23,471	151,174		205,402	2,455,071
\$75,000 under \$100,000	6.163	79,310	2.894	39,083	264,049	8,290,923	316,753	7,137,190	25,868	27,679	166,351		242,270	5,648,216
\$200,000 under \$500,000	3,055	159,595	1,064	16,533	90,837	5,391,183	110,339	6,984,074	6,384	9,810	58,320		85,752	5,737,118
\$500,000 under \$1,000,000	211	3,710	<u> </u>	1,318	15,589	3.058.187	18,082	2,774,619	1,097	1,147	4,822	2,352,344	7,380	2,069,922
Total and a second of the seco	342 079	1.989.634	123.945	414,159	2.261.968	35,113,779	2,528,129	34,484,644	174,202	221,912	1,700,540	•	2,119,003	27,869,702
No odireted even income	22.	443	47.187	123,687	4,502	320,197	13,856	1,992,186	573	861	1,540	92,620	13,104	1,765,471
October 1910 Octob	: :	:	1		25,777	53 78B	4.410	72.868	1	1	25,573	40,588	431	59,668
\$1 Under \$5,000	46.230	157.719	:	:	101,739	479,844	47.524	202,467	•38	80	98,721	421,904	41,339	144,535
\$10,000 under \$15,000	58,365	219,221	300 711	. 25 345	136,918	748,663	116,793	491,657	18.366	34,111	127,473	669,919 762,149	142,994	534,261
Signal under actually	0100	000.000	245	800'00 at * *	140 257	558 184	164 827	565.810	*4 BR1	4.467	112.945	484.703	139,863	496,796
\$20,000 under \$25,000	26,250	153,139	20,240	006'201	152,646	1.046,141	159,290	812,774	*2,385	5,555	128,376	840,268	133,651	612,456
\$30,000 under \$40,000	43,720	183,735	:	: :	285,990	2,111,118	330,653	1,820,375	29,998	42,864	231,033	1,740,935	291,241	1,493,056
\$40,000 under \$50,000	18,226	139,267	: :	::	250,062	4.461.860	507.270	4,202,359	30,847	38,139	285,715	3,660,204	435,248	3,439,841
\$50,000 under \$75,000	36,720	000,460			100	4470 000	900	900 700 0	100.00	22.256	150.424	3 499 674	204 232	2.384.089
\$75,000 under \$100,000	7,678	28,728	4,885	22.19/	263,502	8,255,189	316,064	7,044,485	25,785	27,633	166,179	6,757,753	241,668	5,574,681
\$200,000 under \$500,000	3,380	176,385	1,064	16,533	90,623	5,368,077	110,100	8,937,565	8,368	8,796	56,200	4,122,639	85,567	5,699,922
\$500,000 under \$1,000,000	::	::	85.00	1,318	15,541	3,038,379	18,631	2,757,852	060,1	1,135	4,810	2,338,769	7,383	2,059,378
Nontaxable returns total	29.770	78,134	20,094	204,009	313,214	3,462,409	427,037	12,285,705	17,571	19,932	248,919	2,262,644	375,138	11,105,872
Footnote(s) at end of table.														

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

				Estete or trust	rtrust						Smell Business Corporetion	Corporetion		
Carbon polyments by the St.	Totel income	emoo	Total loss	sso	Net income	оше	Net loss	SS	Total income	ошооп	Totel loss	loss	Expense deduction	duction
oke of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(88)	(98)	(87)	(88)	(68)	(06)	(16)	(95)	(63)	(94)	(98)	(96)	(26)
All returns, total	999,451	7,728,631	105,941	590,948	986,160	7,658,711	88,156	521,029	612,865	16,296,043	587,134	9,958,187	92.806	170,055
No adjusted gross income	17,424	205,084	10,246	164,721	13,979	192,413	9,028	152,050	17,993	657,990	71,362	3,710,917	2,536	7,912
\$1 under \$5,000	64,227	134,232	13,425	.61,160	64,227	134,232	*13,425	.61,160	20,766	70,000	14.255	180.868	.42	-12
\$5,000 under \$10,000	132.169	452,825	18,426	33,899	132,133	452,414	12,743	33,487	59,954	218,180	39,442	314,412	*10,433	13,459
\$15,000 under \$20,000	84,492	389,425	7,972	.32,001	83,383	389,141	7,471	31,718	40,394	276,574	28,504 48,565	303,491	1,187	3 168
\$20,000 under \$25,000	68.478	356,795	.7,592	*16,374	66,004	356,478	1,591	16,057	31,557	229,770	28,740	165,594	.683	*857
\$25,000 under \$30,000 \$30,000 under \$40,000	101 424	355,376	4,264	16,225	64,920	355,376	4.264	16,225	53,102	444,949	40,815	307,895	*9,031	*9,356
\$40,000 under \$50,000	76.082	534,075	6,878	4,474	76,042	533,819	6,378	4,217	67.772	614,595	61.032	448,653 321,452	9,867	23,234
\$50,000 under \$75,000	137,850	1,115,608	10,086	43,708	137,500	1,111,434	4,919	39,534	87.743	1,222,056	66,259	609,130	14,786	24,836
\$75,000 under \$100,000	56,030	516,994	4,634	44,739	55,243	502,972	3,397	30,717	46,294	942,322	42.654	519,406	9,233	18,100
\$200,000 under \$500,000	31,289	808,506	3,441	50,504	31,071	795,112	2,333	37,111	23,647	1.817.050	43.124	203 474	10,808	24.572
\$500,000 under \$1,000,000 \$1,000,000 or more	4,416	318,130	797	21,871	4,335	312,109	549	15,851	7,138	1,744,741	5,468	382,490	1,384	3,573
Taxable returns, total	897,631	7,191,245	81,957	354,448	889,321	7,133,063	67.630	296.267	554.902	15 442 217	417 449	5 270 849	88 162	140.757
No adjusted gross income	654	21,355	259	20.482	648	19,460	509	18,587	1.207	110,411	3.144	434.490	.340	122.
\$1 under \$5,000.	41,516	82,325	71017	*8,588	41,516	82,325	4.017	8.588	12.010	41.912	1 232	22 215		:
\$5,000 under \$10,000 \$10,000 under \$15,000	101,309	341,858	17,792	34,916	101,309	341,762	13,815	33,893	44,297	152,088	12,114	8,172	.7.959	1.091
\$15,000 under 520,000	74,905	315,317	.5,861	*3,144	74,905	315,317	.5,861	*3,144	36,185	208,237	29,654	133,444	9.747	3.028
\$20,000 under \$25,000 \$25,000 tender \$30,000	63,750	353,344	7,592	16,374	61,276	353,027	7,591	16,057	30,238	221,338	26,723	135,956	:	:
\$30,000 under \$40,000	98,861	628,610	9,821	9,627	96.387	354,228 626,710	9,820	7,727	71,082	658.643	35,996	333.978	8 758	*7,594 *17,694
\$40,000 under \$50,000 \$50,000 under \$75,000	137,452	534,043	6,833	40,456	76,042	533,819	.6,333	36.478	66,148 86,928	591,869	56,760	260,540	12,414	26.443
\$75,000 under \$100,000	55.522	512,916	••11.093	.102,782	54,735	498,793	0.50.7	80,120	45.977	938.972	41699	486 159	9 192	18 089
\$100,000 under \$200,000	53,189	767,345	: 0	:	52,093	758,705	:	:	54,730	1.802,119	42,813	849,613	10,798	24,544
\$500,000 under \$1,000,000	4,407	317,128	3,429	49.548	31,014	311,108	3,201	72.394	23.601	2,115,696	19,970	686,367	4.441	10,494
\$1,000,000 or more	2,795	635,592		:	2,728	628,762	:	:	4,904	5.081,063	3,789	703,610	3.	1000
Nontaxable returns, total	101,820	537,386	23,984	236,499	96,839	525,648	20,526	224,761	57,963	853,827	169,685	4,687,338	9,644	29,298
Footnote(s) et end of table.														

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates besed on samples — money amounts are in thousands of dollars)

Size ot edjusted grass Income												
Size of edjusted grass Income	Net income	оше	Net loss	88	Net income	оше	Net loss	880	Total	al	In edjusted gross income	эв іпсоте
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	returns		returns		returns		returns		returns		retuins	
	(86)	(66)	(180)	(101)	(102)	(103)	(104)	(105)	(196)	(107)	(108)	(601)
All cohurs total	567.886	15,063,866	543,963	8,896,065	866,470	6,337,306	1,827,950	19,432,812	7,711,731	13,181,166	4,444,473	6,049,550
Nic odiustod gross income	13.644	442,804	67,519	3,503,644	32,865	276,923	315,736	8,552,884	42,450	140,918	€.	F
מסומפוס פורספ הוכסווום	200.00	67.604	14 178	178 484	109 256	219.263	125,345	724,302	936,508	1,955,843	*3,977	.5,369
\$1 under \$5,600	57,783	182.347	39,439	292,038	173,018	587,897	196,227	1,042,953	1,382,920	2,280,612	71,025	31,817
	23,830	182,040	28,461	299,494	144,691	864,124	140,514	897,864	1,182,301	2,182,120	419,538	323,520
\$15.666 under \$20.600.	46,384	259,504	44,637	376,581	75,939	990'609	217,759	1,247,507	982, 388	1,497,415	101,113	000'00'
end Ann under 805 BBA	29,641	211.513	25,121	148,193	70,111	488,477	191,551	1,054,896	876,889	1,363,349	876,888	1,189,389
\$25,000 under \$30,000	46,972	404,191	38,295	277,092	66,715	861,453	152,116	835,704	738,146	1,610,913	075,140	1 622 317
\$30,000 under \$40,000	67,447	613,939	69,644	420,467	52,107	533,391	181,885	1,158,580	256.062	583,365	356.962	583.385
\$40,800 under \$58,000	65,962	573,337	62,112	367,099	64,785	716,357	123,013	989,798	175,124	282,471	175,124	282,469
\$50,660 under \$75,000	62,52	1,125,380	060'10	007 150	200				000	00000	1000	22 690
\$75 060 under \$108 000	37,976	831,415	32,674	426,599	8,671	181,242	28,845	485,748	18,905	33,690	6,300	14 732
\$180,000 under \$209,000	50,608	1,656,729	36,969	742,934	16,842	291,783	35,291	407.000	24.0	106	585	100
\$260,668 under \$506,800	21,658	1,964,316	16,289	556,110	3,494	400,00	1,207	497,000	98.	168	98.	.168
\$508,000 under \$1,000,000	6,474	1,656,953	3,998	238,276	358	53 598	1 445	261.251	.14	-55	114	\$55
\$1,686,686 or more	4,470		79,7	201,150	000	000,00		1 1		200 070 07	3705 076	5 000 75.4
Taxable returns, total	518,378	14,488,454	386,766	4,457,843	546,964	4,715,153	1,221,660	697,788,8	0,040,0	000,010,00	0.000	10001
omogor proteined of	497	89,656	3,044	414,453	234	1,806	1,721	303,516	• 168	-335	1	I
adjusted gloss module	9000	*20 622	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	19 846	*14 259	*42.687		*374	176,429	337,368	13,977	.5,369
\$1 under \$5,000	744 292	149.875	12.111	7.056	78,325	251,122	88,455	466,456	916,656	1,410,785	61,365	28,231
90,000 under 615 and	26,378	151.887	11,228	83,879	86,341	433,363	110,056	542,974	1,130,118	2,077,621	415,130	280,815
\$15,000 under \$26,000	36,185	265,938	27,947	133,321	52,443	284,579	202,775	1,630,162		1,467,352	806,077	/33,123
	27 763	263 522	23 165	118.992	66.861	433,493	186,593	969,378	868,480	1,350,798	868,479	1,177,996
SECTION UNDER SECTION	44.662	372,428	33,516	164,370	54,881	673,171	150,624	796,615		1,269,494	750,263	1,185,740
620,000 under 640 068	66,634	610,138	59,585	363,167	52,645	536,664	177,064	1,127,353		7,624,017	973,809	583 305
\$46 600 under \$50,000	64,523	561,204	28,857	256,319	64,777	595,958	103,767	632,490	350,902	263,303	169,502	269,503
\$50.080 under \$75,006	**119,742	1,951,893	59,640	476,463	25,792	4/0,617	022,121	937,043	30,00	200	1000	700074
\$75.660 upder \$100.000	:	:	31,719	396,168	8,671	181,242	28,541	466,218		**46,994	25,306	46,994
\$180 660 under \$266.000	49,864	1,644,899	36,782	716,137	16,837	291,668	35.188	781,637	202	1 106	585	1 166
\$266,068 under \$596,899	21,626	1,958,675	16,178	539,839	4,498	286,384	2,501	228 508	96.	168	96.	*168
\$566,666 under \$1,066,000	6,461	1,654,528	3,983	293,300	:	:	1 446	260,354	-14	.55	*14	99.
\$1,066,066 or more	4,463	4,895,165	2,630	050'020				00000	101 000 1	20000	49 509	58 796
Nontaxable returns, total	49,508	575,412	163,203	4,438,222	319,506	1,522,153	606,990	16,439,627	1,300,464		000	100

Table 1.4 - All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income -- Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

		Sociel Security benefits	y benefits		Windfell profit tax refunds	profit	Windfall profit tax withheld	profit		Other income	ome	
Size of adjusted gross income	Total		Benefits in AG	AGI	A Company		Alice hos		Net income	ome	Net loss	SS
	Number of returns	Amount	Number of returns	Amount	of	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	7,248,065	51,844,207	2,613,101	7,876,787	97,892	115,067	516,906	494,226	4,565,647	10,598,439	632,513	27,589,782
No adjusted gross income	80,985	484,173	1,764	2,728	1,936	3.026	14,764	20,348	59,807	292,831	207,454	18,665,069
\$1 under \$5,000	596,415	3,533,119	.3,412	.6,889	13,981	326	16,992	13,416	257,123	429,932	78.933	1,489,778
\$1,000 under \$15,000	1,163,194	8,660,190	*16,392	.31,203	7,957	.2,728	34,762	6,615	381,902	492,076	50,261	1,515,219
\$15,000 under \$20,000	781,409	5,620,534	*4,159	1,087	6,032	628.	36,358	4,836	464,242	649,624	46,506	1,043,688
\$20,000 under \$25,000	585,378	4,227,685	154,513	128,267	.5,122	.726	36,271	11,301	445,905	648,242	28,526	437,824
\$30,000 under \$40,000	817,301	5.547.928	805,795	1.888.647	2.728	1,396	45,223	10,105	7434,556	1 066 480	29,283	656,262
\$40,000 under \$50,000	521,925	3,792,580	521,925	1,846,478	10,198	23,175	38,844	10,885	517,355	975,070	16,133	123,195
DOO'C A LEGISLA COLOR	464,550	3,785,050	464,550	1,897,864	18,649	818,15	98,526	62.456	499,929	1,320,328	37,542	809,130
\$75,000 under \$100,000 \$100,000 under \$200,000	157,011	1,444,666	157,011	722,566	4,371	5,305	45,932	36.452	167,569	909,228	8,665	278,115
\$200,000 under \$500,000	38,573	485,432	38,573	243,033	10,850	12,796	39,479	84,032	41,559	1,005,434	3,443	142,486
\$500,000 under \$1,000,000 \$1,000,000 or more	5,529	61,426 37,280	5,527	30,716	1,353	3,645	6,741	48,337	6,790	231,252	1,005	105,383
Taxable returns, total	6,244,674	44,967,897	2,588,331	7,828,334	90,643	111,868	472,691	453,008	4,089,740	9,539,913	282,649	7.419.910
No adjusted gross income	430	4,117	3,422	6.929	205	404	913	3,103	1,195	22,605	900'9	1,506,857
\$1 under \$5,000	143,189	743,012	:	:	0	06	.4.029	*123	85,854	143,461	11,915	*111,342
\$3,000 under \$10,000	1,034,374	8.091,656	-9 942	-24 4BB	7.057	1. 0. C.	34 686	6 B07	244,349	324,475	32,436	510,302
\$15,000 under \$20,000	770,492	5,516,046	4,159	1,087	5,851	.872	32,767	4,550	438,069	598,061	38,458	969,923
\$20,000 under \$25,000	577,950	4,186,909	149,559	125,578	.5,122	•726	33,993	5,487	434,065	608,322	28.342	428.690
\$30,000 under \$40,000	809,633	5,487,287	798,127	1.867,208	2,722	1,350	44,102	10,776	735,297	1.041,075	31,019	753.644
\$40,000 under \$50,000 \$50,000 trider \$75,000	521,925 463,857	3,792,580	521,925	1,846,478	10.193	23,171	36,434	10,760	514,503	964,337	14,899	95,618
\$75,000 under \$100,000	156,431	1,434,411	156,431	717,438	4,370	5,303	45,125	35,957	167,405	907.898	8.403	249.305
\$100,000 under \$200,000	129,871	1,369,265	129,690	685,410	17,210	25,116	61,737	77,829	123,994	966,470	14,079	544,925
\$200,000 under \$500,000	38,518	484,852	38,518	242,741	10,836	12,758	39,393	83,334	41,455	1,000,159	3,382	132,444
\$1,000,000 or more	2,92	37,249	2,990	18,618	2,130	**C'C	4,266	95,470	3,994	306,392	635	150,357
Nontaxable returns, total	1,003,391	6,876,310	24,770	48,453	7,249	3,201	44,215	44,218	475,907	1,058,526	349,664	20,169,872
Footnote(s) at end of table.												

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

						Statutory edjustments	ustments					
	Total	_	Moving expense	xpense	Employee business expense	esuedxe sse		Peyments to	o en IRA		Peyments to e	Keogh plen
Size of ediusted gross income					:		Total	-	Peld in 1985	1985	No. 14	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of	Amount
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)
All returns, total	37,025,796	89,745,075	1,681,255	4,408,736	7,558,582	19,326,345	15,232,856	35,374,424	6,547,507	14,587,916	648,958	4,072,409
No adjusted gross income	108,454	471,210	16,741	17,226	21,035	171,126	26,623	69,059	9,973	26,504	5,148	39,827
\$1 under \$5,000	969.009	767,132	64,516	75,442	174,384	390,232	107,670	183,056	41,477	71,059	1,707	.545
\$5,000 under \$10,000	2,041,933	2,651,666	192,134	279,144	466,759	1,149,350	585,344	896,080	203,953	352,509	12,348	22,066
\$10,000 under \$15,000 \$15,000 under \$20,000	3,982,803	5,856,584	224,282	369,587	799,474	1,765,284	1,279,656	2,305,309	559,265	965,403	29,967	57,374
\$20,000 under \$25,000	4,338,633	7,058,389	202,661	415,894	894,206	1,893,982	1,422,055	2,692,127	589,752	1,121,360	36,777	86,418
\$25,000 under \$30,000	4,496,074	8,200,124	154,514	387,122	854,290	1,866,194	1,546,161	3,137,493	623,897	1,221,303	61,419	165,171
\$30,000 under \$40,000	4.830.070	14.084.948	135,958	535,320	934,518	2,118,780	2,286,923	5,862,960	982,123	2,391,294	62,089	329,161
\$50,000 under \$75,000	3,956,439	16,921,963	141,542	676,881	894,800	2,868,617	2,534,156	7,382,239	_	3,077,705	144,540	858,844
\$75,000 under \$100,000	842,756	5,092,040	40,277	272,787	208,785	869,403	687,715	2,131,657	316,513	892,008	74,263	636,911
\$100,000 under \$200,000	608,563	4,793,325	22,876	185,074	166,920	1,105,186	529,742	1,616,399		153 675	22,788	1,020,166
\$200,000 under \$200,000	21,131	267,080	251	2,063	3,328	45,719	18,190	53,501		21,588	3,398	87,645
\$1,000,000 or more	9,837	177,595	87	781	1,268	35,496	7,839	23,224		9,611	1,699	58,999
Taxable returns, total	35,262,128	86,418,463	1,555,031	4,173,675	7,165,096	17,840,168	14,893,848	34,665,973	6,421,774	14,320,839	618,867	3,946,768
No ediusted gross income	3,159	26,733	.185	.2,108	1,000	9,904	1,689	4,699	940	2,464	75	883
\$1 under \$5,000	138,177	173,473	.15,908	*12,364	53,411	71,373	52,936	83,400	26,224	35,392	13	180
\$5,000 under \$10,000	1,311,877	1,712,150	141,454	152,668	338,281	1 224 817	467,626	678,025	397,824	681,648	27,275	57,726
\$10,000 under \$15,000	3,873,385	5,636,646	222,445	355,426	780,042	1,692,787	1,254,711	2,245,097	553,650	952,722	27,045	41,058
\$20,000 under \$25,000	4,272,622	6,914,861	201,802	413,295	876,464	1,817,429	1,411,576	2,669,611	583,623	1,107,046	36,275	82,714
\$25,000 under \$30,000	4,430,856	8,059,394	154,514	387,122	840,022	1,841,888	1,530,656	3,100,708	618,637	7,215,77	28,058	205,322
\$30,000 under \$40,000	4,817,766	14.037.979	135,922	535,115	932,411	2,107,476	2,281,188	5,849,237	989,811	2,384,553	66,248	325,327
\$50,000 under \$75,000	3,945,174	16,755,662	141,542	676,881	887,956	2,758,140	2,524,865	7,349,008	-	3,072,272	144,188	852,637
\$75,000 under \$100,000	840,114	5,079,466	40,236	272,612	208,395	867,753	685,536	2,126,227	315,833	891,445	74,254	636,512
\$100,000 under \$200,000	607,752	4,786,549	22,876	185,074	166,761		529,332	1,615,349		690,541	070,77	1,019,980
\$200,000 under \$500,000	152,426	1,378,999	2,543	22,854	3318	. •	18,461	53,483		n	3,398	87,645
\$1,000,000 or more	9,823	177,392	87	781	1,264	35,426	7,829	23,197	3,418	9,594	1,696	58,831
Nontaxable returns, total	1,763,668	3,326,612	126,224	235,061	393,486	1,486,177	339,008	708,451	125,733	267,076	30,091	125,640
Footnote(s) et end of table.												

Table 1.4 - All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income - Continued (All figures ere estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Forfeited interest penelty	est penelty	Almony paid	pard .	Deduction for working memed couple	or working couple	Housing	Housing deduction	Disability inco	Disability income exclusion	Other adjustments	stments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)
All returns, totsi	754,771	183,165	692,939	3,850,406	24,126,180	22,407,621					67,453	93,143
No edjusted grass income	12,854	6,885	12,361	126,338	39,528	23,289					247	17,460
\$1 under \$5,000	45,426	5.202	26,224	69,180	127,166	22,798					1	1
\$5,000 under \$10,000	111,522	069'6	37,365	90,777	926,073	203,109					7,3,977	1,452
\$15,000 under \$20,000	93,275	36,178 23,803	77,852	207,819	2,274,126	1,050,329					. 9,662	.2,035
\$20,000 under \$25,000	63,444	6,091	71,175	230,063	2.749.557	1 725 161					4 947	28.8
\$25,000 under \$30,000	29,967	17,423	62,379	260,348	3,084,849	2,359,614					.8,530	.6.759
\$30,000 under \$40,000	123,943	18,799	980'66	523,755	5,868,838	5,795,435					15,947	11,816
\$50,000 under \$75,000	53,737	18.088	72.778	509.507	2,679,280	4,785,183					13,039	15,745
\$75.000 under \$100.000	15 304	VC9 9	077.70	369 996	400 400	00000					/BO'5	Dec'r
\$100,000 under \$200,000	7.734	14.575	30,635	446.438	285,463	396.724					1,242	.5,903
\$200,000 under \$500,000	2,567	3,989	9,187	201,687	64,099	99,755					23.0	0629
\$500,000 under \$1,000,000	409	1,393	1,963	63,955	7,972	12,184			Accellents		37	609
שוותום המת'ממת פי ווותום	204	1,968		50,554	3,734	5,956		Data not	Data not Avallable		4	611
Taxable returns, total	680,502	170,174	620,995	3,501,959	23,037,030	22,035,917					67,206	75,681
No adjusted gross income	44	20	613	8,019	991	1,046					+	-
\$1 under \$5,000	*19,922	.2.509	1.743	.3.812	.53	*14					`	•
\$5,000 under \$10,000	85,437	7,755	25,048	58,944	416,902	96,102					+	+
\$10,000 under \$12,000 \$15,000 under \$20,000	91,960	23,803	76,311	168,005	7,185,614	464,623 998 664					++	*- *
\$20,000 under \$25,000	57,695	5,877	68,198	219.252	2.698.158	1.698.031					- +	- +
\$25,000 under \$30,000.	29,967	17,423	58,051	239,251	3,034,974	2,322,921					-+-	- 4-
\$30,000 under \$40,000	250,579	48,120	97,193	491,220	5,842,548	5,773,068					+	+
\$50,000 under \$75,000	:	:	72,565	501,032	2,842,465	4,76,606					-+-	
\$75,000 under \$100,000	15,288	6.634	37,066	366,827	481,576	796,999					-	•
\$100,000 under \$200,000	7,693	14,565	30,579	443,703	285,291	396,142					-	- •
SZULVOU Under SJULVOU	2,560	3,985	9,161	201,156	64,057	99,709					+	+
\$1,000,000 or more	204	1,968	con's	114,035	3,730	5.947					-+	
Nontaxable returns, total	74,269	12,991	71,944	348,447	1,089,150	371,704					247	17.461

Table 1.4 - All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income - Continued

	Excess itemized d	d deductions	Unused zero brecket emount	3cket emount	Contributions deduction for nonitemizers	deduction emizers	Exemptions	ions	Тахеblе іпсотв	псоте	Income tax before credits	ore credits
Size of edjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(158)	(157)
All returns, total	37,690,646	241,999,894	819,397	1,613,400	22,920,542	1,166,822	240,886,327	240,886,327	94,178,183	1,701,365,731	84,440,481	306,686,024
No adjusted grass income	l	ı	:	:	ı	ı	2,654,273	2,654,273	ı	I	10,698	48,851
\$1 under \$5,000 \$5,000 under \$10,000 \$10 non under \$16,000	347,326 1,538,341	1,520,046	**628,885 144,882	256,479	2,380,123 5,376,793	93,889	23,669,746	23,669,746 33,213,263	12,535,728 16,093,485	23,819,689 86,751,222	4,820,782 14,325,832	480,883 5,947,100
\$15,000 under \$20,000	3,645,721	10,450,289	.3,977	3,118	3,929,647	204,788	28,332,765	28,332,765	11,458,317	161,074,878	11,402,350	19,166,019
\$20,000 under \$25,000 \$25,000 under \$30,000	4,179,758	13,940,779	*2,474	*3,612	2,560,612	139,249	23,170,012	23,170,012	8,796,271	160,986,305	8,779,679	21,594,826 24,503,813
under	8,837,014 5,333,994 4,406,873	44,465,690 35,363,499 45,014,782	.2,975 .2,473	.6,843 .1,120	1,389,602 394,555 156,579	78,781 23,223 10,253	34,552,025 19,272,119 15,248,538	34,552,025 19,272,119 15,248,538	11,062,400 5,858,623 4,649,215	305,242,257 210,324,094 214,921,141	11,058,814 5,959,017 4,647,708	49,623,019 39,375,486 47,972,683
\$75,000 under \$100,000	1,012,677	16,706,839	1	<u> </u>	23,781	1,585	3,478,974	3,478,974	1,045,868	69,194,901	1,044,898	19,023,287
\$100,000 under \$200,000 \$200,000 under \$500,000	747,855	20,076,825	181	.294 .6	1,304	455 87	2,601,677	2,601,677	758,232 188,561	77,469,537	757,964 198,412	25,897,889 18,497,778
\$500,000 under \$1,000,000 \$1,000,000 or more	28,957	3,800,254	<u>.</u>	•15	<u>20</u> 8	2	96,198 48,259	96,198 48,259	28,835	15,798,723	28,926	7,377,035
Taxable returns, total	35,795,281	227,314,877	807,465	1,588,402	20,566,375	1,063,579	201,014,344	201,014,344	81,595,361	1,671,247,368	81,608,088	305,412,795
No edjusted gross income	1	1	:	:	ı	1	46,688	46,688	1	I	9,928	48,374
\$1 under \$5,000	30,531	30,672	*616,953	256.479	1,098,511	44,886	4,817,817	4,817,917	4,589,122	14,375,054	4,594,207	468,784 5,597,713
\$10,000 under \$15,000 \$15,000 under \$20,000	2,245,546	4,495,003	*3,522	.3,118	4,969,781	203,890	29,153,316	29,153,316	13,382,885	132,388,825	13,382,384	13,246,676
\$20,000 under \$25,000	4,088,953	12,736,862	*2,474	*3,612	2,546,241	138,350	22,795,003	22,785,003	8,701,322	159,838,216	8,701,779	21,470,952
\$30,000 under \$40,000	8,768,980	43,193,885	2,975	.6,843	1,389,545	78,776	34,309,172	34,309,172	11,004,570	304,314,361	11,004,830	49,511,255
\$50,000 under \$50,000 \$50,000 under \$75,000	5,317,726	35,048,436	2,473	021,1	394,555	10,253	15,175,282	15,175,282	5,944,30B 4,634,459	214,344,536	5,945,062 4,634,012	47,843,869
\$75,000 under \$100,000	1,008,689	16,439,380	1 4	100.	23,781	1,585	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$200,000 under \$500,000	196,896	12,588,343	2	9	1,299	187	682,486	682,486	188,455	44,182,387	188,326	18,492,819
\$500,000 under \$1,000,000 \$1,000,000 or mare	28,886	3,826,953	0.0	£.	36	2	95,953 48,155	95,953 48,155	14,723	15,796,695 27,930,579	14,723	13,719,549
Nontaxable returns, total	1,895,365	14,685,017	*11,932	*24,998	2,354,167	103,243	39,871,983	39,871,983	12,582,822	30,118,363	2,832,413	1,273,229
Footnote(s) et end of teble.												

Table 1.4 - All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income -- Continued

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Size of edjusted gross income	Number		Total		Child care credit	credit	Credit for the elderly end disabled	ne elderly abled	Residential energy credit	ntal credit	Political contribution credit	ution credit
	of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
All ratums, total	20,468,050	9,263,308	14,670,971	3,658,335	7,545,568	2,648,834	474,860	107,002	2,655,851	645,093	5,105,202	257,406
No edjusted gross income	4.837	2,141	226	22	I	t	:	:	8.	.2	218	19
\$1 under \$5,000	291,846	13,984	120,455	4,470	*15,908	.768	**37,503	1,392	.7.955	.418	59,091	1,895
\$5,000 under \$10,000	3,453,037	577,232	1,252,565	229,010	631,185	158,904	225,779	45,779	119,337	12,957	305,237	11,370
\$10,000 under \$15,000 \$15,000 under \$20,000	2,121,154	708,002	1,738,470	501,704	1,003,268	414,678	152,296	49,506 9,183	171,505	21,040	412,462	16,480
\$20,000 under \$25,000	2 023 A7B	662 234	1 642 247	413.078	925 64B	324 320	+	+	250 625	61 800	+	+
\$25,000 under \$30,000	2,055,738	726,396	1,667,278	405,972	939,461	296,450	-	-	363,494	87,075	494.904	22,447
\$30,000 under \$40,000	3,310,188	1,148,468	2,738,089	679,631	1,500,258	483,314	1	T.	639,199	151,556	854,087	44,761
\$40,000 under \$50,000.	1,890,50	1.091.996	1,466,348	363.846	675,254 575,254	218,818	- 1	<del>-</del> 1	335.793	103.851	749 998	41.771
	532 005	566 907	354 320	71 917	B2 419	35 720			60 314	20.017	262313	15 080
\$100 000 under \$200 000	471487	929.171	304,750	48.961	41.509	17,814		1	38.218	13.283	254 295	17,864
\$200,000 under \$500,000	151,278	589,584	98,371	14.869	6,257	3,283	1	I	8,157	5,034	90,255	6,553
\$500,000 under \$1,000,000	23,773	244,522	15,508	2,358	538	294	I	i	1,189	844	14,723	1,220
יייים מו נעסופ מו נעס	13,132	788'7/4	000	167,1	767	132	1	I	0	300	120,8	66/
Taxable returns, total	17,635,637	7,990,080	13,541,938	3,284,560	6,800,342	2,401,620	298,300	73,208	2,526,385	555,685	5,007,007	254,047
No adjusted gross income	4,167	1,665	.180	.21	T	I	:	:	:	:	175	.18
\$1 under \$5,000	65,271	1.885	43,183	1,436	I	I	**5,684	9/	9:	2	37,500	1,362
\$5,000 under \$10,000	1,600,077	227,845	573,213	74,879	153,376	37,862	97,158	19,460	73,305	7,517	272,672	10,041
\$10,000 under \$15,000	2.019.64	597.851	1,445,00	453.341	968 584	392,594	136,176	93,347	158,254	30.287	395,396	21 277
\$20 000 under \$25,000	1 945 978	538.359	1 609 444	377 633	914 048	316 177	+	+	231 712	34 777	+	*
\$25,000 under \$30,000	1,991,224	599,542	1,638,003	380,005	926,061	292,094	1	1	350,275	65,660	487,301	22,252
\$30,000 under \$40,000	3,256,104	1,036,704	2,721,386	659,545	1,493,74	482,521	1	i	631,295	132,448	848,907	44,575
\$40,000 under \$50,000	1,962,976	963,182	1,590,968	363,384	815,734 574,577	284,227	<del>-</del> 1	-1	335.624	103.605	748.771	41.657
\$75.000 under \$100.000	529.97B	535 7B3	352 689	71 573	129 006	** 56 60B	ı	i	106 645	38 506	251 223	15.871
\$100,000 under \$200,000	470,872	924,397	304,669	48,953		•	l	ı	•		254.214	17,856
\$200,000 under \$500,000	151,192	584,624	122,779	18,456	:	:	Ī	I	:	:	*113,587	8,570
\$500,000 under \$1,000,000 \$1,000,000 or more	13,186	468.893	::	::	232	132	Π	ΙĪ	1,189	300	::	::
Nontaxable returns, total	2,832,413	1,273,229	1,129,033	373,775	745,226	247,214	176,560	33,794	129,466	89,408	98,195	3,359
Footnote(s) et end ot table												

Table 1.4 - All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income - Continued

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						Tax credits Continued	Continued					
						Nonpersonal credits	at credits					
	Total	-	Foreign tax credit	ax credit				Business credits	credits			
Size of edjusted gross income			1		Total		Investment credit	t credit	Jobs credit	edit	Alcohol fuel credit	l credit
	of returns	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(170)	(171)	(172)	(EZ1)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)
All returns, total	5,013,889	5,324,191	434,419	738,014	4,517,947	4,410,087	5,239,607	6,347,422	46,872	76,459	2,427	20,395
No edjusted gross income	4,935	2,119	:	:	4,934	2,073	376,097	1,005,621	3,193	6,403	•16	.404
\$1 under \$5,000	089'89	4,456	:	•	64,077	4,451	251,191	206,858	1	1	T	ł
\$5,000 under \$10,000	346,232	72,496	.21,311	3,070	312,449	67,663	426,477	268,340	.3 412	1.	H	
\$15,000 under \$20,000	480,375	225,210	*30,265	23,184	445,404	196,762	464,660	280,943	1,108	*2,781	502	11,660
\$20,000 under \$25,000	463,578	249,155	.25,808	14,718	426,172	230,240	421,072	363,750	1,11	418	1;	Į:
\$25,000 under \$30,000	506,693	320,423 468,837	38,119	13,221	452,928 676,932	431,026	457,23B	378,150	10.647	1,583	.1.110	1.732
\$40,000 under \$50,000	502,283	403,399	38,221	13,027	463,052	384,815	474,431	430,249	5,933	2,688	: 1	: 1
#30,000 Gldd #30,000	316,120	404,000	2	110.000	940,020	950 970	365 505	719 700	200.0	906.4	90.	?
\$100,000 under \$200,000	304,589	880,210	32,762	232,169	278,263	624,902	278,788	635,578	6,565	21,516	.351	•207
\$200,000 under \$500,000	112,903	574,715	17,361	21,108	104,880	521,618	106,613	514,965	2,250	10,476	261	3,811
\$1,000,000 or more	11,728	471,761	2,664	80,168	10,925	364,590	11,121	295,328	873	7,391	22	2,235
Taxable returns, total	4,332,173	4,582,060	398,967	581,258	3,895,634	3,845,009	3,911,726	3,792,849	39,150	59,998	108	6,602
No adjusted gross income	4,167	1,644	:	:	4,166	1,597	9,478	55,232	217	553	652	**4,023
\$1 under \$5,000	20,382	338	5,604	21	14,779	.392	18,367	1,693	;	1:	1	1
\$5,000 under \$10,000	176,610	28,557	11,207	2,398	152,944	26,390	149,446 278 481	22,021	*3 412	.485		1 1
\$15,000 under \$20,000	389,084	144,510	24,662	13,351	359,716	125,895	366,119	122,582	5	1	1	ı
\$20,000 under \$25,000	412,401	160,726	*23,559	.9,759	378,351	147,706	371,197	128,667	1,110	***************************************	ı	1
\$25,000 under \$30,000	720,607	377,159	85,193	15,689	636,399	348,642	627,560	340,358	*7,285	3,601		1 1
\$40,000 under \$50,000 \$50 000 under \$75,000	489,180	348,441	58,596	13,027	550.763	330,574	458,188 555,613	302,358	.12,118	**4,844	! !	П
\$75,000 under \$100,000	272,478	464,211	35,912		247,559	333,458	252,138	344,308	3,357	4,206	:	:
\$100,000 under \$200,000	303,984	875,444	32,760	232,087	277,651	620,289	278,076	625,053	6,511	21,301	: :	::
SZUCJUUC under \$500,000	12,818	241 213	754		123,421	/40,043	106,385	212,886	/86°C	120,62	62	344
\$1,000,000 or more	11,722	467,662	2,658	76,069	10,925	364,590	11,095	283,822	:	:	20	2,235
Nontaxabla returne, total	681,716	742,131	35,452	156,757	622,313	565,078	1,327,881	2,554,573	7,722	16,462	1,626	13,793
Footnote(s) et end of table.												

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

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			Tax credits — Continued	- Continued			Income tax after personal credits	x after credits	Income tax efter credits	fler credits	Alternetive minimum tax preferences	nınimum ences
emoou saore pelsnipe jo edg		Nonpersonal credits — Continued	ts — Continued		Earned income credit used to offset income tax before credits	offset offset x before its					1	
	Research and experimentation credit	h and tion cradit	Other tax credits	credits	Number		returns	Amount	of	Amount	of of returns	Amount
	Nurnber	Amount	Number	Amount	of	Arnount						
	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)
All ratums, total	086'8	23,217	143,438	152,872	2,278,219	280,783	83,577,080	303,027,689	81,557,399	297,422,715	2,362,679	70,257,440
No edjusted gross income	•	:		ı	ļ	Ī	10,696	48,829	9,925	46,710	66,075	5,842,374
\$1 under \$5,000	1	1	- 18 OZ	1 2 2 2	105,688	5,058	4,747,487	476,413	4,594,207	466,899	41,143	305,982
\$10,000 under \$15,000 \$10,000 under \$15,000	111	111	26,614	11,083	5	91619	13,581,329	12,952,002	13,381,383	12,765,896	66,724	488,013
\$20,000 under \$25,000			11 599	4 107			R 752 957	21 181 748	8 605 305	20,430,00	152075	905,109
\$25,000 under \$30,000	1,109	•-73	15,647	9,218	11	I	7,591,790	24,097,841	7,544,613	23,777,417	115,498	682,297
\$30,000 under \$40,000	-213	15.	10,223	11,834	1	Ι	11,050,967	48,943,388	10,998,131	48,474,552	263,744	2,145,945
\$50,000 under \$75,000	.2,384	.531	13,263	16,476		II	4,647,672	47,608,837	4,621,458	46,880,687	531,484	6,003,292
\$75,000 under \$100,000	.683	1,376	6,378	15,469	l	I	1,044,664	18,951,370	1,037,729	18,456,380	239,313	3,836,991
\$100,000 under \$200,000	1,858	1,409	5,713	21,731	11	1 1	757,918	18 48 928	752,994	24,968,717 17 908 195	311,872	9,297,986
\$500,000 under \$1,000,000 \$1,000,000 or more	298	3,055	684	8,038	11	TI	28,921	7,374,677	28,858	7,132,513	20,482	6,928,597
Taxable returns, total	8,980	23,217	118,983	132,576	988,829	123,459	81,607,680	302,128,235	81,557,389	297,422,715	2,178,787	67,520,709
No edjusted gross income	:	:	1	1	I	ı	9,928	48,354	9,925	46,710	11,084	3,909,615
\$1 under \$5,000 \$5,000 under \$10,000	1 (	1 1	-12 450		1,706	123 408	4,594,207	467,348	4,594,207	466,899	439	66,726
\$10,000 under \$15,000 \$15,000 under \$20,000	11	11	12,655	4,580		1 1	13,382,384	12,847,899	13,381,383	12,765,896	49,536	356,411
\$20,000 under \$25,000 \$25,000 under \$30,000	100		10,491	3,261	1 1		8,701,779	21,093,319	8,695,395	20,932,583	140,918	842,667
	15	1 6	904 94		1	I	11,004,830	48,851,711	10,898,131	48,474,552	252,647	2,072,703
	2,384	.531	12,556	14,044	11	ΙÌ	4,633,976	47,480,485	4,621,458	46,880,687	528,499	5,970,764
\$75,000 under \$100,000	.683	1,376	11,920	31,697	l	T	1,042,677	18,920,591	1,037,729	18,456,380	237,690	3,809,733
\$200,000 under \$500,000	1,521	9,134	3,864	**30,812	H	1 +	198,322	18,477,952	197,841	17,908,195	112,992	11,827,937
\$500,000 under \$1,000,000 \$1,000,000 or more	298	3,055	443	19,487	11	ΙÏ	28,917	7,373,726	28,858	7,132,513	20,443	6,919,661
Nontaxable ratuma, total	i	1	24,455	20,296	1,289,390	157,323	1,969,400	899,454	ı	ı	183,892	2,736,732
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Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

	Altemetive minimum tax preferences for returns with elternetive minimum tax	inimum tax for returns minimum tax	Alternative minimum tax	nimum tax	Total income tax	me tax	Self-employment tax	ment tax	Penelty tax on individuel retrement errengements	tax on etirement ments	Earned income credit used to offset elf other taxes	me credit ffset elt axes
Bucous spoil bestilos to szic	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(503)	(204)	(205)
All returns, total	332,998	42,405,765	370,212	4,490,251	81,639,509	301,923,057	9,055,932	10,092,396	218,964	54,791	733,481	193,278
No adjusted gross income	11,036	3,906,571	11,036	371,793	20,994	418,860	222,388	132,587	1,277	1,312	82,018	18,200
\$1 under \$5,000	439	66,726	439	8,849	4,594,646	475,748	956,435	316,953	*5,118	.1,353	265,661	68,826
\$5,000 under \$10,000	3,018	174,992	3,018	17,946	12,474,889	5,387,814	1,282,034	714,024	.9,231	.520	385,802	106,252
\$10,000 under \$15,000 \$15,000 under \$20,000	5,853	330,818	5.953	33,005	13,383,801	12,791,831	1,117,812	956,858	27.424	3,259	11	H
\$20,000 under \$25,000	12.365	551.344	12,365	52.435	8.702.306	20.985.028	880.683	955.826	18.109	4.262	ı	1
\$25,000 under \$30,000	11,254	342,222	11,254	15,587	7,547,355	23,793,004	808,821	1,009,493	21,771	3,986	1	I
\$30,000 under \$40,000.	31,278	1,206,304	37,334	130,677	11,005,904	48,605,228	1,101,356	1,442,764	53,043	14,566	I	I
\$40,000 under \$50,000	37,860	1,151,157	57,099	141,622	5,946,773	38,675,241	609,013	1,063,752	21,727	7,443	ī	ŀ
and under a solution	716'67	3,000,213	276'10	4/4/40/	4,037,722	47, 333, 174	280,810	002'000'1	27,12	1,040	ĺ	
\$75,000 under \$100,000	41,456	2,242,505	44,845	302,997	1,045,455	18,759,377	204,027	533,689	8,195	5,134	1	1
\$100,000 under \$200,000	976,86	5,690,427	61,857	790,831	1,58,565	25,762,519	1/4/750	482,429	1,647	2,317	I	1
\$500,000 under \$1,000,000	4.987	4.031.055	5018	393,420	29,144	7.526.585	6,50	16.528	2.5	300	1	1 1
\$1,000,000 or more	3,127	10,936,027	3,133	965,199	14,800	14,120,545	3,438	9,221	37	135	I	1
Taxable returns, total	332,998	42,405,765	370,212	4,490,251	81,639,509	301,923,057	7,016,013	8,733,397	198,117	48,863	1,749	19
No adjusted gross income	11,036	3,906,571	11,036	371,793	20,994	418,860	6,055	5,160	8	<u> </u>	37	Ξ
\$1 under \$5,000	439	66,726	439	8,849	4,594,646	475,748	178,073	66,834	I	ī	I	ı
\$5,000 under \$10,000	3,018	174,992	3,018	17,946	12,474,889	5,387,814	672,497	375,427	7,954	*378	1,712	۷.
\$10,000 under \$15,000	2,418	330,818	5,418	25,935	13,383,801	12,791,831	909,083	732,753	15,910	1,500	11	11
620 000 under 625 000	12 365	551 344	12 365	50 435	8 202 30E	20 985 028	825 915	856.061	15.891	3 334	!	١
\$25,000 under \$30,000	11,254	342,222	11,254	15,587	7,547,355	23,793,004	770,851	824,597	21,234	3,977	I	1
\$30,000 under \$40,000	31,278	1,206,304	37,334	130,677	11,005,904	48,605,229	1,078,952	1,379,066	53,043	14,566	1	1
\$40,000 under \$50,000	37,960	1,151,157	57,099	141,622	5,946,773	38,675,241	602,697	1,045,802	49,268	14,749	I	1
Sociola under \$75,000	716'6/	3,000,213	776'10	4/4/40/	4,037,762	471,000,174	014,000	246,946,1			I	I
\$75,000 under \$100,000	41,456	2,242,505	44,845	302,997	1,045,455	18,759,377	202,226	528,607	8,195	5,134	I	l
\$100,000 Under \$200,000	90,000	7,658,285	30 901	865 469	188,263	18 775 081	47,442	118 709	0.00	2.03	Ï	
\$500,000 under \$1,000,000	4,997	4.031.055	5,018	393,420	29,144	7,526,585	6,496	16,496	54	900	1	1
\$1,000,000 or more	3,127	10,938,027	3,133	865,199	14,800	14,120,545	3,433	9,200	37	135	1	1
Nontaxable returns, total	Ï	i	ı	1	١	ı	2,039,919	1,358,999	20,847	5,928	731,732	193,259

Table 1.4 - All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income -- Continued (All figures are estimates based on samples -- money amounts are in thousands of dollars)

	i otali tax								10-10-10		**	
	Al contract		Total	-	Income tax withheld	withheld	Estimated tax payments	c payments	tax overpayment	profit	All other taxpayments	ar nts¹
Size of adjusted gross income	of	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
			returns		returns		returns		returns		returns	
	(506)	(207)	(508)	(503)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)
All returns, total	83,769,581	312,533,719	92,150,932	345,156,777	85,219,960	281,388,979	11,241,617	53,097,835	138,127	104,968	3,497,072	10,564,995
No adjusted gross income	282,929	564,717	552,609	1,005,752	332,906	. 561,779	105,521	267,420	7,335	9,585	215,658	166,966
000 30	5 309 072	742 851	13 022 993	2.918.185	12.581.570	2.605,506	383,913	223,728	3,982	4117	264,002	88,834
&1 Linder &3,000	13.078,554	6.031,129	14,155,200	10,073,712		9,098,818	1,314,801	882,214	2,392	2.830	326,940	68
\$10.000 under \$15,000	13,601,370	13,785,289		17,972,665		15,919,976	1,837,164	1,933,280	4 1	9 0	279,866	119,403
\$15,000 under \$20,000	11,377,430	19,508,064		24,324,920	10,229,014	21,668,321	1,635,298	2,547,834	5,125	425	71,41,7	8
620 000 under \$25 000	8,759,973	21,991,315		26,521,258		23,892,097	1,169,609	2,475,570	.5,369	•170	220,146	153,421
\$25,000 under \$30,000	7,588,558	24,831,112		30,171,649		27,830,399	838,087		8,155	1,462	187,534	104,928
repun	11,033,321	50,114,710	,	59,398,714	10,499,879		1,198,024		18,004	3,47	441.278	295 960
\$40,000 under \$50,000	5,953,977	38,787,434	5,923,423	44,398,053	5,562,000	42 201 800		7 777 915	29.247	22.458	583.892	94
\$50,000 under \$75,000	066,644,450	46,815,644		007,000,10	200,444,4			0 0 0 0 0	***	1 000	300 001	K17 950
\$75,000 under \$100,000	1,047,600	18,330,931	-	18,992,389		13,493,490		7 700 501	10,311	205,7	178 190	2 2 2
\$100,000 under \$200,000		26,325,089		24,122,449	617,508	14,938,134		- 4	7.696	12,509	67.995	1.846
\$200,000 under \$500,000	188,439	7 567 350		5 908 250		2.278.480	19.849		1,840	4,289	12,610	1,078,312
\$500,000 under \$1,000,000		14,170,661	14,752	10,677,395	11,438	2,043,864	11,497		1,11,1	5,413	7,802	3,604,521
Tavable returns total	81,839,509	311,250,936	78,100,221	338,578,453	72,132,235	276,188,847	10,485,714	52,021,281	123,488	95,956	2,687,609	10,275,369
No adjusted gross income		427,541	11,187	177,966	8,993	43,200	3,165	53,116	417	111,111	**29,506	*121,03
	*	550 350	3.0	1 246 179	3 460.119	1.137.191	162.518	68,496	:	:	:	
\$5,000 under \$10,000			_	8,197,934		7,452,394	_	704,075	171.	16	130,350	41,449
\$10,000 under \$15,000		13,552,049	12,792,495	17,228,172	11,453,001	15,362,670	1,746,438	7,783,388	5 119	.410	207.279	97.228
\$15,000 under \$20,000	178,072,11			756,246,53		000000000000000000000000000000000000000	•	0000000	0 0 0 0		2000	120
\$20,000 under \$25,000	8,702,306			26,195,794	8,009,715	23,725,160	918,750	2,341,230	27 920	**10.925	511.162	**312,548
\$25,000 under \$30,000		50,040,833	10.957.043	59 178 032	10 459 261	54.664.839	1.179.772	4.281.090	*	•	•	
ASO, UDO UNDER ARO, UDO	_	39.767.421		44.324.229	5,571,219	,		4,257,264	13,957	3,424	436,365	292,255
\$50,000 under \$75,000		48,797,383		51,848,240	4,231,331			7,740,580	*39,343	. 29,463	• 768,636	1,354
675 000 upder \$100 000	1.045.455	19,323,437	-	18,943,016		13,454,627	399,741	4,964,738	:	:	:	
\$100,000 under \$200,000		28,323,644		24,105,670		14,987,912	349,512	7,777,623	21.084	25,344	1/8,034	918,1
\$200,000 under \$500,000				18,726,837		9,041,376		5,824,853	999'/	12,442	10,500	10,0
\$500,000 under \$1,000,000			28,953	5,904,191	22,577	2,276,858		5.021.658	1.06	5,395	7.795	3.604.357
\$1,000,000 or more		-	17/141	0001470101	71.	200000		0 10 0			000	2000
Nontaxable returns, total	2,130,072	1,282,783	14,050,711	6,578,325	13,087,725	5,200,132	755,903	1,076,555	14,639	12,012	903,403	

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

	Earned income credit, refundable portion	me credit, portion	Advance earned income credit payments	ed income ments			Overpayment	ment			Tax due at time of filing	le at filing	Predatarmined astimated tax penalty	mined x penalty
Size of adjusted gross income	Number		Number		Totai	ai ai	Refunded	рер	Credited to 1985 estimated tax	1985 tax	Number		Number	
	of returns	Amount	of returns	Amount	Number of retums	Amount	Number ot returns	Amount	Number of returns	Amount	of returns	Amount	of retums	Amount
	(218)	(219)	(220)	(221)	(222)	(523)	(224)	(225)	(526)	(227)	(228)	(528)	(230)	(231)
All returns, total	4,097,751	1,161,602	10,587	2,547	75,563,505	70,176,767	73,175,119	64,960,221	3,338,165	5,216,546	21,157,790	36,736,773	2,022,836	342,120
No adjusted gross income	9,022	1,468	.16	•179	488,075	828,172	474,091	764,220	37,650	63,952	146,310	388,051	22,983	2,202
\$1 under \$5,000 \$5,000 under \$10,000	1,838,949	513,666	4,753	694	12,668,321	2,986,219	12,542,439	2,910,615	187,938	75,604	1,912,277	298,818	49,990	1,906
\$10,000 under \$15,000 \$15,000 under \$20,000	2	)		<u>.</u> 1:	10,977,824	5,710,810	10,574,002	5,432,098	543,592	278,712	2,973,423	1.544,856	333,150	21,422
\$20,000 under \$25,000	ı	ı	ı	١	6.900.266	6 200 594	6.690.735	5 951 131	307 482	200,002	1 893 445	0.00,0.70,1	300,031	91,074
\$25,000 under \$30,000	1	1	1	1	5,986,486	7,007,899	5,857,769	6.781,353	200,691	226,546	1,645,161	1,692,723	182,912	25,362
\$40,000 under \$50,000	1 1	П	1.609	11.	4,311,551	7,612,784	4,180,789	7,338,756	345,307	344,480	2,475,684	2,880,051	208,370	26,512
\$50,000 under \$75,000	1	I	1	I	3,098,813	7,840,502	2,870,963	7,092,072	313,583	748,430	1,548,147	4,758,134	149,393	38,174
\$75,000 under \$100,000	1	I	169	-291	550,612	2,399,953	461,626	1,980,010	116,904	419,943	498,297	2,768,553	70,600	29,767
\$200,000 under \$500,000	ΙI	!	01	106	85,774	1,784,254	52,079	1,067,559	41.209	716.695	113.693	4,773,916	15,944	47,848 39.815
\$500,000 under \$1,000,000 \$1,000,000 or more	11	11	1.00	1303	10,744	411,134	1,412	162,908	7,445	248,226	18,377	2,080,914	2,337	10,680
Taxsble returns, total	1	ı	1,844	1,589	61,700,312	63,050,319	59,553,055	58,131,267	2,974,057	4,919,052	19,847,217	36,054,485	1,846,358	330,095
No adjusted gross income	ı	l	4	.110	3,071	68,190	2,120	52,797	1,423	15,383	17,922	318,431	4,494	9999
\$1 under \$5,000	1	1	I	1	3,218,147	876,115	3,180,090	858,168	65,339	17,947	1,364,567	161,082	27,108	787
\$5,000 under \$10,000	11	11	1	1 1	9,473,245	3,270,221	8,244,727	3,178,228	310,056	91,892	2,980,053	848,013	176,091	7,809
\$15,000 under \$20,000		ı	II	1	8,817,973	6,056,251	8,437,334	5,777,013	483,512	279,238	2,442,990	1,507,692	280,996	19,835
\$20,000 under \$25,000	İ	I	Ι	ı	6,823,295	5,940,045	6,622,488	5,718,897	293,529	221,048	1,866,641	1,639,512	207,446	20,274
\$20,000 under \$30,000	1	Πi	11	1 1	5,926,769	6,772,959	5,800,257	6,562,267	195,637,	210,692	1,619,477	1,653,191	176,101	24,529
\$40,000 under \$50,000	ı	Ī	•1,609	*711	4,299,613	7,546,932	4,170,755	7,277,131	197,578	269,802	1,646,482	3,023,571	163,366	32,735
\$50,000 under \$75,000	Ì	ī	1	ī	3,083,997	7,764.832	2,857.219	7,022,101	311,621	742,731	1,545,744	4,752,055	148,547	38,070
\$75,000 under \$100,000	ı	1	169	291	547,173	2,356,894	458,898	1,838,866	116,109	418,028	497,752	2,767,309	70,559	29,702
\$200,000 under \$500,000	11	11	101	.106	85,466	1.775.872	51.818	1,060,499	41,109	715,373	113,643	4,773,384	19,175	62,835
\$500,000 under \$1,000,000 \$1,000,000 or more	ΙΪ	1	1.	303	10,683	407,357	4,360	159,326	7,428	248,031	27,239	6,253,571	::	:::
Nontaxable returns, total	4,097,751	1,161,602	.8,743	696.	13,863,193	7,126,448	13,622,064	8,828,954	364, 108	297,484	1,310,573	682,288	176,478	12,025
*Estimate to reduce the control and the control of the pass of bloods at the control of the cont	no so so so	of contract of	in delding											

"Estimate should be used with caution because of the small number of sample ratums on which it is based." Dela combined to avoid diclosure of information for specific laxpayers.

Total delated to avoid diclosure of information for specific laxpayers. Delated delate are included in the appropriate totals.

Total delate over disclosure of information for specific laxpayers. Delated delate are included in the appropriate totals.

Total sas the \$550.

Consists of excess social security tax withheld, personal for extension of filing time, credit for tax on certain gesoime, tuel and oil, credit from regulated investment companies, and other taxpayments.

NOTE: Detail may not add to total because of founding.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income

			Salanes and wages	d wages	Interest received	ремер	Dome	stic and foreign	Domestic and foreign dividends received	ved	State income tax refunds	tax refunds	Almony received	eceived
Size of editeted gross arrows	Number	Adjusted	Nimber		Minches		Totel	16	Dividends in AGI	in AGI				
output nood by nooding to the	returns	less deficit	of	Amount	of	Amount	Number	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(5)	60	£	(5)	(6)	(2)	(8)	(0)	1017	1000	1017	1	
All returns total	000	1		1		1	1	-1	-1	- 1	- 1	(21)	(13)	(14)
	0.02	0.23	0.22	0.31	0.42	1.31	00.	1.97	1.17	2.03	0.94	1.43	18.81	10.83
No adjusted gross income	4 66	2.54	7.14	66.99	5.71	5.23	9.04	6.47	10.37	6.56	13 71	14.87	54 06	35.23
\$1 under \$5,000	1.29	1.51	1 46	1 98	2.32	4.75	5.77	9.84	6.34	10 45	14 14	27 47	30 54	30.69
55,000 under \$10,000	1.28	1.31	1.49	1 66	2.04	3.60	4.53	7.84	5.22	8 22	801	11 46	24 18	26 03
\$15,000 under \$20,000	.43	1.44	1.61	1.68	2.06	3.98	4.36	906	5 0 7	9 48	5 99	11.15	22.60	28.40
000 000 000 000	0 :	0	0	18:	5.09	4.38	4 13	8.26	4 70	8.61	4.63	6.33	26 13	29 10
\$20,000 under \$20,000	1.40	40	1.50	1.56	1.78	4.27	3.64	8.08	4.24	8.42	3 40	6.49	20.52	25.02
\$30,000 under \$40,000	20.0	40.	100	1.6/	1 96	4.98	3.88	10 09	4 69	10.67	3.02	4 52	25 37	31 46
\$40,000 under \$50,000	1.66	164	1.73	174	1,75	4.68	2.60	7.54	3.24	7 014	2.09	2.92	22 09	31.86
\$50,000 under \$75,000	0.86	0.87	06.0	96.0	0 93	317	1.58	5.19	1.90	5.37	1.57	2.44	26.99	34.04
\$75,000 under \$100,000	2.42	2.42	2.53	2.75	2.48	7.08	3.16	7.54	3 49	7 68	3.45	613	72 47	46.30
\$100,000 under \$200,000	1.93	1.98	1.96	2.43	1.98	3 65	2.54	7 16	277	7 23	3.27	898	26 14	37.43
Oncord and an analysis of the control of the contro	4.87	561	4.99	8.41	4.96	17.83	5.76	9.52	60.9	9.56	941	11.99	26.48	34 69
\$1,000,000 or more	0 0	0.78	0.92	1.26	0.80	1.76	0.89	2.40	0.92	2 40	161	2.76	25.26	48.80
	7	*30	00.00	0.00	0.42	0.49	0.45	/90	0.46	0 67	0.77	0 67	11.54	53 14
laxable returns, total	0.26	0.25	0.34	0.33	0.46	1.39	1.03	2.03	1.21	2.09	96'0	1.45	9.13	11.22
No adjusted gross income	30.83	27.88	42.10	10 42	32 14	16.53	31.30	15.13	32.74	15.20	30.54	19.80	0.00	0.00
\$1 under \$5,000	2.78	2.85	3.12	3.28	4 07	6.72	9.30	15.07	9.94	15 76	35.09	61.88	57.72	67 79
\$1,000 under \$10,000	1.55	1.58	1.77	1.88	2.33	4.13	5.24	8.95	5.96	9 32	11.22	18.12	27.13	29.73
\$15,000 under \$20,000	1.63	1.63	1.77	1.83	2 2 2	4.13	4.55	9.54	5 29	10.00	6.47	11.37	23.20	29.59
\$20,000 under \$25,000	141	1.41	1.51	1.57	-08	4 30	3 60	9		9		5 0	20.70	23.62
\$25,000 under \$30,000	1.55	1.55	1.62	1.68	1.85	5.05	3.91	10.34	4 7 4	10.01	5 C	0.0	20.52	25.02
\$30,000 under \$40,000	1.19	1.20	1.25	1.29	1.36	3.95	2 75	6 75	3.27	7.09	2.10	2.93	22 09	31.86
\$50,000 under \$75,000	90.0	- 0	4/.0	1.75	1.76	4.70	2.85	757	338	7 94	2.55	3 28	40.30	59.63
675 000 1000 6100 000		5 6		5	30.0	9	BO:-	0.20	59	900	90.	2.45	56.93	34.04
\$100.000 under \$200.000	2.43	2.43	2.53	2.76	2.49	7.13	3.17	7.59	3.50	7.74	3 45	5.15	33.18	45.31
\$200,000 under \$500,000	4.88	5.62	200	9.43	4 97	17 97	40.7	0 0	2.7.	7 25	3.27	00.6	26.68	39.32
\$500,000 under \$1,000,000	0.79	0.79	0.92	1.26	0.80	1.78	0.89	2.42	0.92	2.42	1.61	2.78	25.26	35.25 48.80
יייייייייייייייייייייייייייייייייייייי	0.42	0.24	0.50	0.62	0.42	0.50	0.45	0.68	0.46	0.68	0.77	0.67	11.54	53 14
Nontaxable returns, total	1.20	3.60	1.41	2.17	2.05	3.68	4.39	6.77	5.07	7.07	5.99	8.29	33.33	33.87
Footnote(s) at end of table.														

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

Number Number Number (15) (15) 0.72 (15) 0.72 (15) 0.72 (15) 0.72 (15) 0.73	(16) 1.30 6.03 6.03 5.08 5.08 5.10 5.10 6.03	Net loss Number of returns		Capital gain distributions reported on Form 1040	gain ions 1 on 040			Sales of	Sales of capital assats reported on Schedule	aported on Sche	edule D		
Number of centures (15) (15) 0.72 (15) 0.72 (15) 3.88 (15) 3.45 (1	1.30 1.30 1.30 1.30 1.30 1.30 1.30 1.30	Number of returns										i	
Number Number refurns (15) 0.72 10.41 3.88 3.88 3.89 3.45	1.30 1.30 1.30 1.30 1.30 1.30 1.30 1.30	Number of returns						Returns	Returns with short-term	n capital gain or	r loss		
(15) (15) (15) (15) (172 (15) (173 (15) (173 (15) (173 (15) (173 (15) (15) (15) (15) (15) (15) (15) (15)	1.30 9.40 9.40 9.40 9.30 9.30 9.30	of returns		Number		Current-year short-term gain less loss	short-term loss	Post-1969 short-term capital loss carryover	short-term carryover	Net short-term gain effer carryover	term gain nyover	Net short-term loss after cerryover	ərm loss yover
0.72 0.72 10.41 3.98 3.53 3.89 3.89 3.80 3.80 3.45			Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number ot returns	Amount
0.72 10.47 10.47 10.48 1		-	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,67	2.29	3.87	11.89	2.20	11.16	5.88	8.92	3.74	3.69	2.62	5.26
	0.0.4 0.0.3 0.0.0.0 0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0 0.0.0	5,99	4.78	37.44	66.79	13.11	38.26	26.34	28.21	23.22		14.25	17.81
	64.46 65.08 6.30 6.34 6.34	8.05	11.59	18.66	30,44	17.13	51.93	35.24	42.23	24 43		21.52	28.68 26.38
	5.30 5.34 62	7.33	10.67	17.41	49.69	12.33	55.71	30.21	39.51	20.11	50.06	14.89	32.62 24.57
	5.34	6.30	9.61	11.43	46,44	9.15	28.18		64.65			10.69	40.51
\$25,000 under \$30,000	20	5.98	9.57	14.09	28.43	98.99	33.04		26.03			7.74	19.47
\$30,000 under \$40,000	5.22	5.50	9 6 6	9.0	22.86	6.01	20.73	17.74	36.02	9.84	15.24	7.28	16.07
	4.78	4.36	6.98	6.78	29.00	† C †	27.10					6.32	17.79
\$75,000 under \$100,000	5.63 3.86	10.04	86.9 86.0	14.69	33.30	4.22	23.93	8.86	14.01	7.82	11.56	4.63	7.57
\$200,000 under \$500,000	3.09	3.78	3.96	10.35	48.41	10.30	180.43					1.71	5.43
	00.0	1.45	0.56	7.52	22.39	0.58	2.01					0.83	1.37
	1.44	1.92	2.46	3.96	12.28	2.26	12.34	6,16				2.72	5.71
4,	32.64	33.06	10.81	00:0	0.00	31.80	83.24					27.71	21.89
	11.98	26.64	29.65	30.34	42.98	26.17	899.99					18.88	32.42
\$5,000 under \$10,000	6.56	10.33	14.04	17 60	50.53	13.81	57.76	37.08	52.93	21.55	60.18	16.91	40.57
\$10,000 under \$20,000 4.08	5.65	6.73	10.16	12.72		11.40	38.98					10.95	42.96
	5.36	6.06	10.32	11.54		9.34	27.52	22.95	36.63	13.72	24.50	11.82	23.64
\$25,000 under \$30,000 \$30 nn0 under \$40,000	4.76	4.70	6.50	8.95	18.43	6.64	32.91	19.32				7.30	19.93
\$40,000 under \$50,000	5.29	5.63	8.29	9.99		3.57	25.82	9.59				4.49	11.79
\$50,000 under \$75,000	5.66	7.33	8.47	14.69		5.15	28.09			9.00		6.35	18.18
0	3.87	10.07	9.48	8.71	33.30	10.32	53.35			_		12.12	8.15
\$200,000 under \$500,000	0.0	2.64	5.29	10.83	53.48	1.30	112.56	2 15	12.29	2.24	1.08	0.83	1.40
	0.19	1.45	0.00	70.7	20.22	000	25.92				10.91	9.68	13.42
Nontaxable returns, total	3.73	3.99	4.07	70',1	20.00	,							

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

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						Sa	Sales of capital assets - Continued	sets - Continue	p					
						Sales of capital	capital assets reported on Schedule D . Continued	1 on Schedule	O - Continued					
			Hetur	Heturns with long-term	cepital gain	or loss				Net long-term capital gain in excess of	pital gein in exc	sess of short-ter	short-term capital loss	
Size of adjusted gross income	Current-yeer long-term gain less loss	yeer erm s loss	Post-1969 long- term capital loss carryover	9 long- apital rryover	Net long-term gein efter carryover	erm gein nyover	Net long-term loss effer carryover	arm loss ryover	Total		Excluded portion	portion	Amount included in AGI	fed in AGI
	Number of returns	Amount	Number	Ambunt	Number of	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(00)	100/	200	1007	SILVE OF	3	Surus		returns		returns		returns	
All reduces	- 11	- 1		(35)	(93)	(34)	(35)	(36)	(37)	(38)	(39	(40)	(41)	(42)
All folding, total	1.52	1.97	6.44	14.67	1.57	1.55	3.24	9.85	1.62	1.58	1.62	1.58	1.62	1.58
No adjusted gross income	10.02	19.27	29.11	32.42	8.92	10.26	19.69	26.19	9.15	10 78	9 15	10.78	9.15	10.78
\$1 under \$5,000 \$5,000 under \$10,000	9.56	25.28	37.61	72.25	9.45	13.58	19.81	42.81	9.58	13.74	9.58	13 73	9.58	13.74
\$10,000 under \$15,000	6.78	17.54	31.60	62.22	6.79	10.59	14.40	35.39	06.9	13.05	7.69	13.04	7.69	13.05
DOD'CLE GEO'CO THE STATE OF THE	D.38	17.08	23.11	29.36	6.52	9 95	12.51	20.10	6.74	10.17	6.74	10 17	675	10.17
\$20,000 under \$25,000 \$25,000 under \$30,000	5.74	18.68	29.54	46.13 84.24	5.99	10.64	11.74	34.37	6.10	10.76	6.10	10 76	6.10	10.77
\$30,000 under \$40,000	4.31	12.66	18.83	41.58	4.48	8.74	8.67	32.46	4 62	90.6	4.62	9.08	4 62	9.08
\$50,000 under \$75,000	2.50	6.23	10.33	25.22	2.52	5.37	8.25 6.02	19.89	2.63	5.51	2.63	8.51	2 63	8.51
\$75,000 under \$100,000	3.92	7.61	12.72	44.89	4.22	7.93	8.60	23.18	4 41	8 16	4.41	8 16	4.41	8.16
\$200,000 under \$500,000	7.01	6.68	5.66	15.33	3.14	4.71	9.10	14.85	3.35	4 85	3.35	4 85	3.36	4.85
\$500,000 under \$1,000,000 \$1,000,000 or more	0.97	1.93	4 29	8.24	1.02	1.67	333	6.74	1.06	99.	90.	1.68	1.06	1.68
Taxable returns, totsl	1.59	201	6.84	17.61	166	7 0	0000	2.30	0.0	4.0	0.0	0.41	0.51	0.41
No adjusted gross income	26.82	35.43	33 13	0.00	00.70	9000	0.00	90.11	27.1	1.67	1.72	1.67	1.72	1.67
61 June 65 000	1 10	9 6	20.00	20.07	24.00	26.30	83.57	52.39	24.81	23.62	24.81	23.62	24.82	23.62
\$5,000 under \$10,000	9.33	27.41	41.04	56.03	18.06 9.68	18.86	19.52	35.87	18.36	23.57	18.36	23.56	18.36	23.57
\$10,000 under \$15,000 \$15,000 under \$20,000	7.43	19.87	33.82	66.03	7.55	12.22	15.84	39.64	7.64	12.34	7.64	12.34	7.66	12.34
\$20,000 under \$25,000	5.87	15.18	29.54	46.14	6.20	11.12	11.97	34.96	6.33	11.25	6.30	11.25	6.30	11.25
\$30,000 under \$40,000	4.37	12.95	19.76	45.27	6.43	11.21	12.80	63.17	6.56	11.33	6.56	11.33	6.58	11 33
\$40,000 under \$50,000 \$50,000 under \$75,000	4.35	13.21	17.90	25.23	2 53	8.46	98.26	20.08	4.75	8.62	4.75	8.62	4.75	9.52
\$75,000 under \$100,000	3 03	7 64	40.0	20.07		1 0	90.00	16.30	7.04	0.40	7.04	9.46	2.64	5.46
\$100,000 under \$200,000	2 99	4.39	7 68	16.34	3 15	4.72	8.63	23.36	9.42	8.19	4 6	8.19	4.43	8.19
\$200,000 under \$500,000 \$500,000 under \$1,000,000	7.02	6.69	5.69	15.91	7.47	5.27	3.91	14.83	7.88	5.27	7.88	5.27	7.88	5.27
\$1,000,000 or more	0.47	0.46	2.16	2.83	0.49	0.41	2.00	3.19	0.51	1.68	0.51	0 41	0.51	1.68
Nontaxable returns, total	5.54	10.20	18.36	24.98	5.09	4.71	11.01	17.64	5.22	4.86	5.22	4.86	5.22	4.86

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

		Seles of capital es	essets — Continued		Seles	Seles of property offier	r than capitel assets	elts		Pensions end	d ennuities	
Sire of adjusted person income	Net capitel	itel gaın	Net capitel	tel loss	Nef gein	)ein	Net loss	sso	Total	tal	In adjusted g	gross income
PLICOTIN GROUP DISCOURTS OF THE COLUMN	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)
All raturns, total	1.56		2.55	3,13	4.43	5.88	5.38	7.62	1.43	8.02	1.50	1.97
No adjusted gross income	9.01	9.82	38.93	37.89	14.93	9.30	15.25	14.39	17.46	17.56	18.28	18.48
\$1 under \$5,000	9.21			29.06	25.50	34.83	29.05	51.55		12.41	7.73	9.27
\$50,000 under \$15,000	6.77	11.03	12.13	15.86	18.08	30.80	27.28	49.65 34.29	4.13	9.43	4.22	5.07 5.30
STS,UGO Under \$20,000.	6.58			11.06	16.75	23.47	19.32	29.26		6.15	4.71	2:30
\$20,000 under \$25,000	5.90	10.28	9.19	11.52	18.11	34.15	21.32	36.77		5.77	4.46	5.78
\$30,000 under \$40,000	6.00	8.67		8.34	12.39	12.30	20.83	28.76	5.10	8.03	5.31	7.16
	4.49	8.1		7.85	13.11	20.34	16.41	26.95		8.61	4.86	7.66
\$50,000 under \$75,000	2.54	5.29		2.90	7.94	15.41	9.65	18.19		69.9	3.37	4.80
\$75,000 under \$100,000	4.25	7.68	6.50	7.20	11.37	20.35	20.23	22.47		12.09	6.36	8.74
\$100,000 under \$200,000	3.46	4.59	9.63	7.53	13.03	27.72	6.22	11.83		9.61	8.05	11.82
\$500,000 under \$1,000,000	1.04	1.60	2.68	2.83	3.12	5.13	3.00	90.00		7.85	20.6	40.28
\$1,000,000 or more	0.50	0.39	1.63	1.69	1.38	1.50	1.38	1.91		3.91	1.51	4.83
Taxsbla returns, total	1.65	1.57	2.59	3.18	4.97	7.13	80.9	8.16	1.51	8.49	1.58	2.05
No edjusted gross income	25.37	22.57	0.00	00.0	45.54	11.22	86.42	23.09	30.78	33.59	33.45	35.05
\$1 under \$5,000	17.31		33.15	40.00	90.63	72.62	99.84	99.97		17.93	15.78	17.95
\$5,000 under \$15,000	7.48		16.06	20.15	33.16	45.23	45.36	85.10		5.80	4.94	5.86
\$15,000 under \$20,000	6.93		9.89	11.44	18.27	25.74	21.20	32.53	4.63	6.22	4.75	5.85
\$20,000 under \$25,000	60.9		9.28	11.64	18.51	35.94	22.65	42.04		5.79	4.47	5.80
\$30,000 under \$40,000	4.48		9.84	8.45	12.83	17.83	17.47	37.60	5.11	8.07	5.33	7.19
\$40,000 under \$50,000	4.52	8.24	6.58	7.85	13.38	19.47	16.51	27.38	4.61	8.62	4.87	7.67
675 000 moder \$100 000	2.3	20.02	i u	1 0	,	0.7.0	00.0	67.00	יי ני	0.0	75.5	4.80
\$100,000 under \$200,000	3.46	4.59	5.63	7.54	13.04	27.75	82.02	11 84	20.02	12.1	6.3 6.3 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0	1.83
\$200,000 under \$500,000	7.60	4.92	3.09	3.42	4.59	8.32	32.86	34.30	19.23	88.39	21.81	40.37
\$300,000 under \$1,000,000 \$1,000,000 or more	0.50	0.38	1.63	1.69	1.33	5.38	3.02	6.96	2.75	3.91	3.04	7.89
Nontaxeble returns, total	5.10	4.52	12.84	15.39	9.75	9.55	11.04	12.70	5.12	15.10	5.35	7,08
Footnote(s) et end of table.												

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

			Pensions en	Pensions and annuities Continued	ontinued				Rent	t.			Royelty	alty	
Size of adjusted orosa accome	Fully included in AGI	ed in AGI	Pertia	Pertially included in	AGI	Not included	d in AGI	Net inc	income	Net	loss	Net in	income	Net loss	SSO
allocal popular to one	Number of returns	Amount	Number of returns	Amount	Amount in AGI	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount
	(52)	(99)	(52)	(28)	(65)	(60)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)
All returns, total	1.58	2.02	4.35	40.32	80'8	4.76	12.27	2.61	3.83	1.87	2.05	4.85	8.81	16.72	16.76
No adjusted gross income	18.89	19.27	46.58	28.58	39.98	52.17	49.10	15.02	16.12	10.67	8 26	26.93	10 21	51.58	25 82
\$1 under \$5,000	7.96	9.43	28 86	36.59	45.07	22 49	32.65	12.40	15.02	10.93		25.76	61.03	99 97	20 00
\$5,000 under \$10,000	4.38	5.21	14.65	22.39	2196	18 66	23.25	9.30	14.81	9 57		29.15	45 50	76.03	97.25
\$15,000 under \$20,000	4.90	6.13	14.06	18.22	20 42 19 86	21 28	54.22	936	13 97	8.45	11 49	19 80	31.39	72 18	59 70
\$20,000 under \$25,000	4 65	90	12.70	10.67	0 0	4	0 70	0 0		9.7		22.61		990/	200
\$25,000 under \$30,000	5.60	7.43	14.34	33.43	25.02	17.31	23.54	000	14.43	9	9. O	15.83		99 94	93 83
\$30,000 under \$40,000	4.37	6.16	11.51	21.12	19.51	10.85	32.43	7.05	13 17	4 98	5.57	14.32	24.17	40.75	19 10
\$40,000 under \$50,000	20.0	7.94	11.27	29.85	20.20	13.28	23.27	7 93	14.00	4.56	5.10	15.12		49 29	42.29
non'czę jedin non'ocę	3.67	5.14	7.89	25 84	11.87	8.72	14 26	4.81	8 34	341	4 05	8.66		29 01	34.50
\$75,000 under \$100,000	6.87	9.38	13.16	34.38	21.16	10 77	31.68	7.77	23 40	5.03	4 86	11.07	19.93	27.16	35.17
\$200,000 under \$500,000	9.04	13.02	10.85	16.74	17.20	8.55	17.50	380	6.47	4 08	3.46	12.86	36.36	17 47	27.22
\$500,000 under \$1,000,000	3.33	8.07	7.86	20.22	28.70	0 9	14 50	3.29	0.73	10.29	3.74	5.43	89.22	15.86	15.79
\$1,000,000 or more	1 66	5.15	3.34	16.79	3.62	3.35	5.50	1 10	2.19	0.99	0.98	1.31	2.19	4 0 4	3.69
Taxable returns, total	1.66	2.10	4.48	41.75	8.34	4.91	11.53	2.79	4.12	1,97	2.01	5.08	66.6	18.19	13.67
No edjusted gross income	35.20	26.77	78.03	81.34	94.03	59 72	42.63	25.64	30.00	45.89	13 88	27.74	18.59	4481	35.24
\$1 under \$5,000	16.56	18.68	52.03	55.22	61 14	70.70	79.94	30.97	37 00	28.58	34 46	99.51	81.88	000	000
\$5,000 under \$10,000	5.09	00.9	18.43	26.10	27.21	21.93	25.79	11.48	18 71	13.76	19 45	39.24	52 58	76.03	97 25
\$15,000 under \$20,000	4.95	6.18	14.19	20.19	19.88	17.74	34.33	10.41	15.76	9.36	12.97	20.71	34.14	99.96	96.66
\$20,000 under \$25,000	4.67	6.01	12.80	19.71	19.53	15.61	24 80	9.69	14.82	98	10.46	16.36	20 6	000	000
\$25,000 under \$30,000	5.62	7.46	14.34	33.43	25.02	17.31	23.54	9.36	16.41	6.67	8 78	17.27	27.56	99 96	98 98 67 66
\$30,000 under \$40,000	4.38	6.19	11.57	21.16	19.54	10.97	32.53	7.09	13.30	5.06	5 73	14.33	24.20	40.76	55.59
\$50,000 under \$75,000	3.68	5.15	7.89	25.80	20.21	13.28	14 31	8.01	14.10	4.59	5.13	15.13	26.04	49.29	42.29
\$75,000 under \$100,000	88.9	0 40	31.61	04.30	97.10	1 0		1 0	9	5 1	ř	0.0	20.71	73.01	34.30
\$100,000 under \$200,000	9.05	13.04	10.85	16.74	17.20	8.56	17.57	3.81	23.86	0 C A	4 88	11.08	19.95	27 16	35.17
\$200,000 under \$500,000	20.71	8.20	55.21	98.40	90.75	8.14	20.27	3.30	5.79	10.31	3.77	5.45	8.25	15.91	15.81
\$1,000,000 or more	1.66	5.12	3.35	16.81	3.62	3.35	5.50	1.10	4.31	1.81	2.63	2.83	5.82	8.60	12 98
Nontaxable returns, total	5.56	7.30	17.17	28.77	28.01	17.14	48 68	7.52	10.46	100	4	46.00	96 4	7	200
	1									2	>	75.71	20.00	46.46	25.40

Footnote(s) et end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

		Farm rental	antai						Partnership	rship				
	Andrew Park	1	Nations	90	Total income	come	Total loss	sso	Expense deduction	eduction	Net in	income	Net loss	SSC
Size of edjusted gross income			Number		Number	Amount	Number	Amount	Number	Amount	Number of	Amount	Number	Amount
	of	Amount	returns	Amount	returns	1100000	returns		returns		returns		returns	1007
	(02)	(12)	(72)	(73)	(74)	(52)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	
	9 74	15.48	13.55	15.92	2.53	2.20	2.20	4.19	9.50	11,89	3.07	2.62		9.00
All returns, total	7 00	2.5	75.10	38 17	12.83	4 38	10.95	3.48	44.56	52.60	18.61	8.84	11.39	3.69
No adjusted gross income	BU.re	41.47	43.10	20.1	0.7	2			00	20.02	20 72	18 71		21.11
\$1 under \$5,000	53.65	58.23	81.16	77.19	19.12	31.44	17.16	20.32	20.23	98.77	14.49	17.66		20.39
\$5.000 under \$10,000	26.86	31.22	49.99	59.79	4.12	16.70	20.71	14.62	53.66	54.92	14.61	20.58		15.79
\$10,000 under \$15,000	24.66	36.49	34.19	61.15	13.17	21.56	11.52	14.32	37.42	52.90	15.39			15.29
\$15,000 under \$20,000	00.40	9	100	0 0	41.00	19.40	10.76	14.73	60.26	72.31				15.75
\$20,000 under \$25,000	24.83	36.94	43.02	57.73	11.20	17.43	10.46	11,73	55,49	58.24				13.28
\$25,000 under \$30,000	23.63	33.24	44.58	57.19	8.07	13.15	7.30	7.89	25.01	31.19				7.95
\$40,000 under \$50,000	32.87	52.79	40.17	59.25	7.55	13.61	6.40	7.39	13.54	19.28	505			4.93
\$50,000 under \$75,000	19.54	58.33	57.69	33.25	4.04	7	9	9 6	010	90.10				5.18
\$75.000 under \$100.000	28.98	42.50	44.21	41.41	5.66	7.54	4.90	4.87	7.34	10.06			4.99	5.80
\$100,000 under \$200,000	17.95	33.77	22.72	25.21	4.20	9.04 6.05	7.25	26.56	6.04	9.78				32.32
\$200,000 under \$500,000	25.17	61.67	86.71	11.00	1.00	20.02	100	1.25	4.01	6.58				1.43
\$500,000 under \$1,000,000	12.83	30.30	8.56	9.86	0.65	0.76	0.58	0.37	1.94	3.08				0.42
\$1,000,000 or more		10.03	14.40	16.65	2.61	2.28	2.28	5.57	8.74	12.49			2,53	6.86
Taxable returns, total	01.6	200	70 07	00 00	13 94	8 54	35.82	9.49	43.98	58.10		21.14	37.80	10.43
No adjusted gross income	69.69	89.50	18.84	60.00	50.00	5 6	000	20.30	0	000			46.94	39.74
\$1 under \$5,000	0.0	00.0	0.00	0.00	36.35	12.74	25.65	28.00	92.40	96.09			27.54	28.57
\$5,000 under \$10,000	29.30	37.21	34.19	53.49	16.26	21.88	16.71	18.37	62.93	59.17	16.98	23.99	18.25	19.93
\$10,000 Under \$15,000	31.23	43.13	43.24	61.15	14.24	25.11	12.51	18.52	37.83	53.12			20.01	0.00
000 300 1000 000	24 83	36.94	43.68	49.30	11.87	21.22	11.68	17.40	60.34	72.49	13.53		12.73	15.41
\$20,000 under \$23,000	24.33	43.54	43.68	57.73	11.60	18.91	10.79	13.43	95.05	99.78	9.40		8.11	9.17
\$30,000 under \$40,000	23.63	33.24	44.58	57.19	8.31	14.14	4.7.A	7.68	28.68	36,61	9.08		96.9	8.31
\$40,000 under \$50,000	32.87	52.79	40.17	23.25	4.54	7.51	4.02	4.60	13.61	19.37	2.07		4.47	5.01
\$50,000 under \$75,000	9.04	00.00	60.73	20.00	9	7.60	4 03	4 95	27.30	31.21	•		5.72	5.27
\$75,000 under \$100,000	28.98	42.50	44.21	4.14	0.03	4 10	4.26	4.80	7.36	10.07			5.00	5.87
\$100,000 under \$200,000	17.95	61.71	17.59	25.82	6.39	3.54	7.28	26.74	6.05	9.79			9.33 0.03 0.03	32.53
\$200,000 under \$300,000	12.83	30.30	14.03	11.99	1.28	2.46	1.10	1.27	4.04	3.12	0.95	0.91	0.71	0.42
\$1,000,000 or more	6,49	3.60	8.56	9.86	0.65		0.00			1 00			7.70	25.6
Nontaxable returns, total	32.00	34.08	39.28	34.42	9.00	8.49	7.23	3.37	33.20	38.17				
Footnote(s) et end of table.														

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

State of eligitated gross income         Hoteland gross income         Front income         Total income         Total income         Total income         Total income         Not boss         Not boss         Not boss         Total income         Total income         Total income         Income         Not boss         Total income					Estate or trust	trust						Smell Business Corporetion	s Corporetion		
Marche   M		Total in	соше	Totel	loss	Net inc	ewo	Net Ic	88	Total ir	соте	Total loss	loss	Expense deduction	deduction
14.00   14.0	Size of adjusted gross income	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number of	Amount	Number	Amount	Number	Amount
(84)         (85)         (89)         (87)         (89)         (87)         (89)         (87)         (89)         (87)         (89)         (87)         (89)         (87)         (89)         (87)         (89)         (87)         (89)         (87)         (87)         (87)         (87)         (87)           77         27,37         25,68         65,50         67,68         27,52         21,01         57,78         87,98         87,86         40,38         87,86         40,38         87,86         40,38         87,86         40,38         87,86 </th <th></th> <th>returns</th> <th></th>		returns		returns		returns		returns		returns		returns		returns	
491         5 Q2         14 34         14		(84)	(82)	(96)	(87)	(88)	(88)	(06)	(91)		(63)	(94)	(92)	(96)	(97)
no.         27.37         18.64         55.19         31.23         25.34         26.73         2	All returne, total	4.91	5.02	14.94	. 14.38	4.95	5.05	17.06	16.02	5.35	2.43	5.16	3.52	12.13	13.30
17.12         20.99         65.66         67.66         25.62         56.00         67.66         40.38 <td< td=""><td>No edjusted gross income</td><td>27.37</td><td>18.65</td><td>51.19</td><td></td><td>25.34</td><td>19.37</td><td>26.90</td><td>33.47</td><td>26.73</td><td>10.07</td><td>16.39</td><td>6.71</td><td>35.70</td><td>47.18</td></td<>	No edjusted gross income	27.37	18.65	51.19		25.34	19.37	26.90	33.47	26.73	10.07	16.39	6.71	35.70	47.18
17.12   20.04   46.35   86.85   17.12   21.01   27.78   87.91   24.52   24.5	\$1 under \$5.000	24.32	25.62	55.08	67.66	24.32	25.62	55.08	99.29	40.38	33.40	41.39		94 03	66.97
18,71         2457         99.86         99.95         18.88         27.68         99.95         13.86           20,002         27.67         96.86         99.95         18.88         27.06         66.40         97.25         27.55         33.66         99.95         99.95         18.88         27.06         66.40         97.25         27.55         33.66         99.95         18.88         27.00         66.40         99.95         18.89         99.86         16.90         27.00         66.40         18.89         18.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         99.86         18.89         18.89         99.86         18.89         18.	\$5,000 under \$10,000	17.12	20.99	46.35	86.85	17.12	21.01	57.78	16.78	24.52	25.91	28.55		58.88	92.15
18.22         26.90         56.47         82.16         18.53         27.00         56.48         83.64         25.51           15.07         20.70         30.02         65.51         60.92         16.51         16.92         16.50         16.92         16.51         16.92         16.52         16.92         16.92         16.52         16.92         16.52         16.92         16.52         16.92         16.52         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.92         16.	\$10,000 under \$15,000	18.71	24.57	99.86	99.95	18.88	24.63	99.86	99.95	33.66	41.01	29.10	36.15	70.90	61.29
20.70         20.70         30.04         50.47         18.24         20.70         30.04         50.41         18.24         20.70         30.02         50.48         19.59         19.50 <td< td=""><td>200 200 200 200 200 200 200 200 200 200</td><td>0.07</td><td>0.00</td><td></td><td>200</td><td>0 0</td><td>00.14</td><td>100</td><td>9 0</td><td>0 0</td><td></td><td>3 1</td><td></td><td>10.00</td><td>0.00</td></td<>	200 200 200 200 200 200 200 200 200 200	0.07	0.00		200	0 0	00.14	100	9 0	0 0		3 1		10.00	0.00
15.10   15.1	SZO,UUU Under SZS,UUU	18.22	30.08	55.47	82.16	20.70	30.02	55.48	83.08	19.52	27.70	24.75	22.03	49.00	54 13
15.90         25.49         52.89         15.40         15.41         15.41         15.41         15.44         15.41         15.52         16.30         16.30         16.30         16.30         16.30         16.30         16.30         16.30         17.22         17.85         11.55         16.30         17.31         17.31         17.31         17.31         17.31         17.31         17.31         17.32         17.50 <th< td=""><td></td><td>15,10</td><td>22.04</td><td>45.51</td><td>44.07</td><td>15.28</td><td>22.10</td><td>45.69</td><td>37.48</td><td>16.60</td><td>24.81</td><td>14.52</td><td>15.05</td><td>40.97</td><td>43.89</td></th<>		15,10	22.04	45.51	44.07	15.28	22.10	45.69	37.48	16.60	24.81	14.52	15.05	40.97	43.89
9.66         14.71         24.71         48.13         9.68         14.74         35.91         35.76         9.05           9.67         16.63         16.64         16.34         36.46         16.31         35.91         35.76         15.31           9.00         25.28         16.66         10.94         16.63         16.24         16.31         16.24         11.31           9.00         1.27         1.78         2.96         10.39         16.63         17.25         16.24         16.24         16.31         16.29         16.31         16.29         16.30         16.24         16.31         16.29         16.30         16.29         16.34         16.29         16.34         16.29         16.34         16.29         16.34         16.29         16.24         16.34         16.29         16.34         16.29         16.34         16.29         16.34         16.29         16.34         16.29         16.34         16.29         16.34         16.29         16.34         16.29         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         16.34         <	\$40,000 under \$50,000	15.90	25.49	52.85	56.97	15.91	25.50	56.45	59.89	15.40	20.71	16.20	15.19	32.40	41.85
1,000         26.81         16.04         28.83         35.54         6.96         16.39         32.74         315.71         15.31           00         25.29         1.045         19.28         6.06         1.094         16.29         3.64           00         2.78         1.039         2.76         1.22         1.76         1.629         3.65           00         2.78         1.039         2.76         1.22         1.76         1.629         3.66           00         2.78         1.039         2.76         1.66         1.76         1.69         1.629         3.66           1.21         1.78         2.97         2.76         1.22         1.76         1.96         1.629         3.77         3.66         0.91           1.21         1.22         1.22         1.63         1.22         1.76         1.96         1.95         1.66         0.91           1.22         2.03         1.24         1.32         2.04         1.66         0.91         1.46         1.56         0.91           1.22         3.05         3.07         3.09         3.07         3.09         3.26         3.07         3.09         3.06	\$50,000 under \$75,000	9.67	14.71	24.71	48.13	89.68	14.74	35.91	52.76	9.05	12.67	8.98		20.34	26.57
00         5.97         10.88         14.45         19.25         6.06         10.94         116.53         12.44         11.31           00         25.29         14.59         6.03         10.39         2.85         6.06         7.26         11.95         3.06           00         2.78         1.48         1.6.36         13.03         2.85         6.06         7.26         11.95         3.06           00         2.78         1.28         1.78         2.99         13.03         5.16         5.26         14.86         5.58           00         2.08         1.24         18.73         2.09         13.22         80.75         19.56         2.03           1.6         2.08         1.24         18.73         2.09         13.22         80.75         19.75         2.60           1.6         2.08         1.24         18.73         2.09         13.22         80.75         19.75         2.60         7.35         19.75         2.60         7.35         19.75         2.60         7.35         19.75         2.60         7.35         19.75         2.60         7.35         19.75         2.60         7.35         19.75         2.60         7.35	\$75,000 under \$100,000	9.85	16.04	28.83	35.54	96.6	16.39	32.74	34.57	15.31	13.58	19.72		21.84	26.49
0.0         2.2.4         5.9         6.04         10.34         2.8         6.06         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         7.2         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9.0         1.0         9	\$100,000 under \$200,000	5.97	10.88	14.45	19.25	6.06	10.94	16.63	21.44	11.31	7.32	5.41		12.26	14.74
5.12         1.78         2.97         2.78         1.22         1.78         3.77         2.96         0.91           ne         5.12         1.78         2.78         1.22         1.78         3.77         2.96         0.91           ne         5.12         1.78         2.78         1.22         1.78         3.77         2.96         0.91           ne         2.08         12.2         1.78         5.16         5.26         18.69         14.86         5.58           ne         2.08         12.2         1.79         9.00         82.09         1.73         2.05         1.75         2.06           1.08         2.04         9.00         8.20         9.00         82.09         27.35         29.00         82.09         27.35         29.00         82.00         27.35         29.00         82.00         27.35         29.00         82.00         27.25         56.48         80.05         29.00         80.05         29.00         80.05         29.00         80.05         29.00         80.05         29.00         80.05         29.00         80.05         29.00         80.05         29.00         80.05         29.00         80.05         29.00         80.05<	SZUCJUDU Under Saudjudu	25.28	26.50 G	40.0	10.01	04.07	90.4 00.0	7.25	11.05	900	2.87	3.72		6.43	2. R
5.12         5.23         16.36         13.03         5.16         5.26         18.69         14.86         5.56           no         20.80         12.16         66.49         18.73         20.98         13.22         80.75         19.75         26.07           30.56         30.70         99.00         82.09         30.70         99.00         82.09         57.35           19.68         24.43         50.70         99.95         99.95         20.73         29.95         30.87         29.00           20.17         28.62         99.95         20.73         26.27         99.95         30.87         29.00         82.09         30.70         30.95         30.87         29.00         82.09         57.36         30.05         30.05         30.00         30.05         30.00         82.00         82.00         82.00         82.00         77.93         30.05         30.05         30.02         30.05         30.02         30.05         30.02         30.05         30.02         30.05         30.02         30.02         30.02         30.02         30.02         30.02         30.02         30.02         30.02         30.02         30.02         30.02         30.02         30.02	\$1,000,000 or more	1.21	1.76	2.97	2.78	1.22	1.78	3.77	2.96	0.91	0.64	10.1	0.59	2.12	2.52
ne         20.80         12.16         66.49         18.73         20.96         13.22         80.75         19.75         20.07         19	Taxable returns, total	5.12	5.23	16.36	13.03	5.16	5.26	18.69	14.86	5.58	2.50	5.66	3.38	12.94	12.52
30.66         30.70         99.00         82.09         30.66         30.70         99.00         82.09         30.70         99.00         82.09         30.70         99.00         82.09         30.70         99.00         82.09         30.00 <th< td=""><td>No adjusted gross income</td><td>20.80</td><td>12.16</td><td>66.49</td><td>18.73</td><td>20.98</td><td>13.22</td><td>80.75</td><td>19.75</td><td>26.07</td><td>4.97</td><td>25.84</td><td>17 53</td><td>56.97</td><td>51.11</td></th<>	No adjusted gross income	20.80	12.16	66.49	18.73	20.98	13.22	80.75	19.75	26.07	4.97	25.84	17 53	56.97	51.11
20.17         26.43         50.15         87.82         19.68         24.43         57.94         88.07         29.00           21.70         26.54         89.55         19.99         21.70         26.57         99.95         30.15         38.7         29.00         30.05         30.0	\$1 under \$5,000	30.56	30.70	00'66	82.09	30.56	30.70	99.00	82.09	57.35	47.32	90.21		0.00	00:00
2.0.17         2.6.2.2         99.99         20.38         20.38         20.48         39.99         30.88		19.68	24.43	50.15	87.82	19.68	24.43	57.94	88.07	29.00	33.01	56.86		70.65	91.40
18.86         27.23         56.47         82.16         19.20         27.25         56.48         83.64         26.38           20.97         30.12         65.51         60.92         20.97         30.12         65.51         60.92         20.46           15.29         23.07         46.88         73.19         75.47         46.47         46.47         46.47         46.57         60.98         16.73           15.91         25.49         53.19         77.13         15.47         20.44         46.47         46.57         46.57         46.57         16.73           10         14.74         25.56         56.87         10.02         16.51         33.42         56.87         911           10         25.99         16.91         14.78         15.60         10.91         14.46         19.28         6.08         10.98         16.64         21.46         11.36           25.99         10.91         14.46         19.28         6.08         10.98         16.64         21.46         11.36           27.71         1.78         9.60         6.05         10.40         2.82         6.08         10.98         16.50         20.3           1.21         1.	\$10,000 under \$15,000 \$15,000 under \$20,000	21.70	286.22	93.58	71.99	21.70	26.27	83.26	71.99	38.87	48.15	26.84	34.92	58.55 63.24	48.12 67.90
20.97         30.12         65.51         60.92         20.97         30.12         65.51         60.92         20.97         30.12         65.51         60.92         20.04         30.02 <th< td=""><td>620 000 upder 625 000</td><td>18.86</td><td>27.23</td><td>56.47</td><td>82 16</td><td>19.90</td><td>27.25</td><td>56.48</td><td>83.64</td><td>26.38</td><td>28.68</td><td>26.16</td><td></td><td>00 00</td><td>97.04</td></th<>	620 000 upder 625 000	18.86	27.23	56.47	82 16	19.90	27.25	56.48	83.64	26.38	28.68	26.16		00 00	97.04
15.29   23.07   46.45   48.80   15.47   23.14   46.47   40.59   15.73     15.91   25.49   53.19   70.13   15.91   25.50   56.85   74.92   15.73     15.91   25.49   53.19   70.13   14.78   38.28   56.87   9.11     15.91   25.49   53.19   70.13   14.78   38.28   56.87   9.11     15.91   25.49   53.19   70.13   14.78   19.28   6.08   10.98   16.45   11.36     15.92   17.77   35.16   30.14   17.48   18.09   39.82   3150   18.46     15.93   14.78   29.28   27.8   27.8   27.8   27.8     15.94   25.33   44.66   9.67   16.64   27.8   11.36     15.95   16.70   27.8   27.8   27.8   27.8     15.95   17.77   35.16   30.14   17.48   18.09   39.82   3150   18.46     16.95   17.77   35.16   30.14   17.48   18.09   39.82     16.73   26.73   27.8   27.8     16.74   27.8   27.8   27.8     16.75   27.8   27.8   27.8     17.77   35.16   30.14   17.48   18.09   39.82     17.77   35.16   30.14   17.48   18.09   39.82     17.77   35.16   30.14   17.48   18.09   39.82     17.77   35.16   30.14   17.48   18.09   39.82     17.77   36.70   36.70   36.70     17.77   36.70   36.70   36.70     17.77   36.70   36.70   36.70     17.77   36.70   36.70   36.70     17.77   36.70   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77   36.70   36.70     17.77	\$25,000 under \$30,000	20.97	30.12	65.51	60.92	20.97	30.12	65.51	60.92	20.46	29.78	22.97	28.39	57.71	66.94
1591         25.49         53.19         70.13         15.91         25.50         56.85         15.73         15.73           10.00         9.70         14.74         25.56         51.70         14.78         38.28         56.87         911           10.01         16.15         29.26         37.72         10.02         16.51         33.42         37.14         15.41           10.01         16.15         29.26         37.72         10.02         16.51         33.42         37.14         15.41           10.02         16.51         37.2         10.09         16.51         37.4         15.41         15.41           10.00         25.39         16.50         16.50         14.76         16.50         36.7           10.00         2.79         1.22         18.09         37.8         2.03           1.21         1.78         2.96         17.7         35.16         30.14         17.48         18.09         39.82         315.0         18.46	under \$40,000	15.29	23.07	46.46	48.80	15.47	23.14	46.47	40.59	16.77	25.05	15.60	17.08	44.39	48.40
0.0         5.99         16.1         29.26         37.72         10.02         16.51         33.42         37.14         15.41         15.	under	15.91	25.49	53.19	70.13	15.91	25.50	38.38	74.92 S6.87	15.73	12 73	0.19	16.71	32.94	42.55
0         5.99         10.91         14.46         19.28         6.08         10.98         16.64         21.46         11.36           00         25.33         14.56         9.67         15.60         25.50         14.76         11.58         16.70         3.67           200         6.00         6.05         10.40         2.82         6.08         7.27         11.96         2.03           1.21         1.78         2.98         2.78         1.22         180         3.78         2.96         0.91           1.21         1.78         2.98         2.74         17.48         18.09         39.82         31.50         18.46	675 000 codes 6100 000	08.0	16.15	20.06	27.72	60.01	18.50	33.42	37.14	15.41	12.60	20.15	1 20	21 03	26.51
00         25.33         14.56         9.67         15.60         25.50         14.76         11.58         16.70         3.67           200         2.79         6.00         6.05         10.40         2.82         6.08         7.27         11.96         2.03           1.21         1.78         2.98         2.78         1.80         3.78         2.96         0.91           1.21         1.78         2.96         30.14         17.48         18.09         39.82         31.50         18.46	\$100 000 inder \$200 000	00.5	10.91	14 46	19.28	80.8	10.98	16.64	2146	11.36	7.37	5.44	15.9	12.27	14.76
000.     2.79     6.00     6.05     10.40     2.82     6.08     7.27     11.96     2.03       1.21     1.78     2.98     2.79     1.22     1.80     3.78     2.96     0.91       1.22     1.80     3.78     2.96     0.91     3.78     2.96     0.91       1.22     1.80     3.82     3.150     18.46       1.80     3.82     31.50     18.46	\$200,000 under \$500,000	25.33	14.56	9.67	15.60	25.50	14.76	11.58	16.70	3.67	4.88	3.74	4.23	8.45	10.52
18.95 17.77 35.16 30.14 17.48 18.09 39.82 31.50 18.46	\$500,000 under \$1,000,000	2.79	6.00	6.05	10.40	2.82	6.08	7.27	1.96	2.03	2.77	2.23	2.83	2.13	5.84
	Nontavable returns total	18 95	17.77	35 16	30.14	17.48	4 DA 18	39.82	21.50	18.46	10.31	11 20	6.47	33.81	48 44
				55	1		20:01	2000	,	55.		2			

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All tigures are estimates based on samples — money amounts are in thousands of dollars)

The distance grows brown   The distance grows brown   The distance grows brown   The distance grows brown   The distance grows   The distance grows brown   The distance grows   The distance gro		Small	Business	Corporation — Continued			Farm	_			Unamployment compensation	compensation	
Windlings         Amount         Amou		Net inc	ешо	Net ic	SS	Nat inc	отв	Nat k	SSC	Tot	al		ross income
(99)         (100)	Size of adjusted gross income	Number of returns	Amount	Number of raturns	Amount	Number of raturns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
5.69         2.56         5.69         7.56         2.56         3.44         1.92         2.70         2.34           3.5.31         3.39         4.16         3.76         6.66         2.56         3.89         3.44         1.92         2.70         2.34           4.0.39         4.0.39         4.16         3.76         1.6.36         2.4.29         1.6.46         2.26         2.6         3.9         2.30         3.30         3.30         3.30         3.30         4.16         3.76         3.6         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76         3.26         3.76		(96)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
40.30         9.40         17.06         6.66         22.64         9.36         6.79         25.69         57.30           40.30         23.83         4.16         7.06         20.46         22.64         22.64         7.06         20.46         57.30         20.89           27.53         23.80         22.64	All returns, total	L	2.52	62.3	3,79	5.03	7.56	2.55	3.45	1.92	2,70	2.34	3.08
26,40         23,80         416         27,60         16,90         22,80         16,80         22,80         16,80         22,80         16,80         22,80         16,20         22,12         16,20         22,12         16,20         22,12         16,20         22,12         16,20         22,12         16,20         22,12         16,20         22,12         2	No adjusted gross income		9.43	17.06	6.85	29.89	22.59	9.38	6.97	25.96	29.46	57.30	44.97
26.45         4.68         2.26.4         2.6.26         2.1.47         15.44         16.54         16.54         16.54         16.54         16.54         16.54         16.54         16.54         16.54         16.56         5.76         6.60         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.70         6.7	\$1 under \$5,000		33.93	41.61	37.60	18.95	24.29	16.86	23.32	6.30	7.99	99.99	99.99
26.40         28.41         28.18         23.20         19.42         28.91         10.99         14.84         5.12         7.13         5.12         7.13         5.12         7.13         5.12         7.13         5.12         7.13         5.12         7.21         5.24         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         7.21         5.49         5.49         6.71         7.21         5.49         6.71         7.21         6.71         7.21         6.71         7.21         6.71         7.21         6.71         7.21         6.72         7.21         6.72         7.21         6.72         7.21         6.72         7.21         6.72         7.21         6.72         7.21         6.72         6.72         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73         6.73	\$3,000 under \$15,000 \$10,000 under \$20,000		41.89	29.14	36.29	16.26	21.47	15.44	18.36	5.60	7.76	9.53	12.96
17.21         26.67         17.27         16.06         5.48         7.21         5.48           17.21         26.63         14.04         11.09         11.09         12.79         16.06         5.49         7.21         5.49           15.71         26.23         14.04         11.09         11.09         11.09         12.00         10.06         7.21         5.49         7.20         5.49         7.20         5.49         7.20 <td>420 000 under 425 000</td> <td></td> <td>28.41</td> <td>26.18</td> <td>33.50</td> <td>19.42</td> <td>29.91</td> <td>10 99</td> <td>14 84</td> <td>5.12</td> <td></td> <td>21.5</td> <td>6.62</td>	420 000 under 425 000		28.41	26.18	33.50	19.42	29.91	10 99	14 84	5.12		21.5	6.62
17.21         2.6.23         14.92         15.85         21.56         21.46         11.00         12.89         4.84         4.84           19.72         2.6.23         11.40         11.60         12.89         4.84         10.08         7.14 <td></td> <td></td> <td>28.67</td> <td>21.84</td> <td>24.52</td> <td>19.89</td> <td>26.79</td> <td>12.37</td> <td>16.06</td> <td>5.49</td> <td></td> <td>5.49</td> <td>7.12</td>			28.67	21.84	24.52	19.89	26.79	12.37	16.06	5.49		5.49	7.12
9.42         1.34         9.26         11.99         15.81         21.26         9.59         9.60         6.78         9.60         9.60         9.60         9.60         9.60         9.60         9.60         9.73         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70         9.70	\$30,000 under \$40,000		26.23	14.92	15.85	21.53	34.46	11.00	12.89	7.30		7.30	10.08
11.27         14.65         19.12         11.27         27.18         22.46         13.17         13.26         13.17         13.24 <th< td=""><td>\$50,000 under \$75,000</td><td></td><td>13.41</td><td>9.28</td><td>11.99</td><td>15.81</td><td>21.26</td><td>8.59</td><td>08.6</td><td>6.78</td><td></td><td>6.78</td><td>9.63</td></th<>	\$50,000 under \$75,000		13.41	9.28	11.99	15.81	21.26	8.59	08.6	6.78		6.78	9.63
12.34         7.76         5.76         6.74         12.68         22.50         16.82         7.76         15.83         22.53         15.83         15.	\$75,000 under \$100,000		14.65	19.12	11.27	27.18	32.46	13.17	13.26	16.47		16.47	20.81
2.16         2.66         2.67         3.77         16.48         3.42         3.69         3.64         3.69         3.64         3.69         3.64         3.69 <t< td=""><td>\$100,000 under \$200,000</td><td></td><td>7.76</td><td>5.87</td><td>6.74</td><td>12.68</td><td>22.50</td><td>16.82</td><td>7.76</td><td>15.83</td><td>19.22</td><td>15.83</td><td>19.22</td></t<>	\$100,000 under \$200,000		7.76	5.87	6.74	12.68	22.50	16.82	7.76	15.83	19.22	15.83	19.22
6.97         0.66         1.21         0.66         3.65         5.95         1.64         1.22         25.23         25.55         25.23         25.55         25.23         25.55         25.23         25.55         25.23         25.25         25.23         25.25         25.23         25.25         25.23 </td <td>\$200,000 under \$300,000</td> <td></td> <td>2.62</td> <td>2.60</td> <td>3,40</td> <td>7.74</td> <td>16.48</td> <td>3.44</td> <td>3.95</td> <td>32.83</td> <td>40.60</td> <td>32.83</td> <td>40.60</td>	\$200,000 under \$300,000		2.62	2.60	3,40	7.74	16.48	3.44	3.95	32.83	40.60	32.83	40.60
5.78         2.59         5.92         3.75         6.79         9.00         3.42         3.70         2.09         2.96         2.35           18.70         4.44         2.669         18.32         7.387         24.14         24.08         15.32         99.70         99.70         0.00           29.01         33.22         56.89         44.49         23.38         28.46         21.19         19.11         6.42         90.70         99.70           29.01         33.22         56.89         44.80         23.38         28.46         11.19         15.31         14.24         90.99           20.02         27.32         27.30         27.60         27.48         27.82         11.19         15.31         5.16         90.70         90.90           27.32         27.32         27.90         27.76         27.82         11.19         15.33         5.16         7.18         90.90           27.32         27.32         27.90         27.76         27.82         11.19         15.23         5.16         7.18         90.90           1.1.7         1.1.2         1.1.2         1.1.2         11.10         12.47         16.63         5.16         10.00         1	\$1,000,000 or more		99.0	1.21	99.0	3.65	5.35	1.64	1.22	25.23	22.55	25.23	22.55
18.70         4.44         26.69         18.32         73.87         24.14         24.08         15.32         99.70         99.70         0.00           57.36         4.883         4.883         4.883         66.49         64.16         57.42         64.38         60.43         8.12         14.95         18.49         99.99           29.73         4.820         47.97         45.79         27.38         27.86         27.82         27.92         17.93         19.11         6.42         90.00         25.24           27.32         27.32         27.86         24.82         27.86         27.82         11.18         15.31         6.42         90.00         25.24           27.32         27.34         27.86         27.82         11.18         15.24         5.16         7.18         5.16         5.16         6.66         6.66         6.66         27.82         11.18         15.24         6.66         6.66         6.66         6.66         6.66         6.66         6.66         6.67         11.18         15.33         5.16         7.18         6.66         6.66         6.66         6.66         6.67         6.66         6.66         6.67         6.66         6.67         6	Taxable returns, total		2.59	5.92	3.75	6.79	9.00	3.42	3.70	2.09	2.96	2.35	3,10
57.36         4.88         9.80         4.44         9         23.42         64.46         27.37         6.43         6.44 <t< td=""><td>No edjusted gross income</td><td></td><td>4.44</td><td>26.69</td><td>18.32</td><td>73.87</td><td>24.14</td><td>24.08</td><td>15.32</td><td>99.70</td><td>99.70</td><td>0.00</td><td>0.00</td></t<>	No edjusted gross income		4.44	26.69	18.32	73.87	24.14	24.08	15.32	99.70	99.70	0.00	0.00
28.01         33.22         56.86         44.49         23.38         28.46         51.19         59.41         6.42         9.00         55.24           30.05         41.62         27.82         47.99         21.42         27.82         17.93         19.11         6.42         9.00         9.00         9.60           27.72         27.82         27.82         17.83         19.11         6.42         9.00         9.00         9.60<	\$1 under \$5,000		48.83	96.04	64.16	57.42	64.38	80.43	8.12	14.95	18.49	66.66	99.99
27.22         27.82 <th< td=""><td>\$5,000 under \$10,000</td><td></td><td>33.22</td><td>56.88</td><td>44.49</td><td>23.38</td><td>28.46</td><td>21.19</td><td>29.41</td><td>6.42</td><td>00.6</td><td>25.24</td><td>34.72</td></th<>	\$5,000 under \$10,000		33.22	56.88	44.49	23.38	28.46	21.19	29.41	6.42	00.6	25.24	34.72
27.32         23.34         22.90         37.76         19.87         31.52         11.19         15.33         5.16         7.28         5.16         7.28         5.16         7.28         7.30	\$15,000 under \$20,000		41.62	27.82	35.06	24.82	35.82	11.86	15.43	5.93	8.73	6.66	9.27
17.39         26.46         12.47         16.63         5.22         7.29         7.29         7.20	\$20,000 under \$25,000		29.37	27.90	37.76	19.87	31.52	11.18	15,33	5.16		5.16	6.67
16.07         22.37         17.28         17.03         20.03         31.26         11.90         13.46         7.30         10.08         7.30           9.47         13.46         19.48         12.53         15.88         21.30         10.04         6.17         10.08         6.17           1.2.39         7.79         5.89         6.93         12.68         22.51         16.87         7.82         15.89         19.22         16.72           2.38         5.13         4.18         4.58         10.73         22.51         16.87         7.03         24.27         25.92         15.83           3.48         5.13         2.41         6.60         10.24         3.45         4.07         32.83         40.60         32.83           0.97         0.66         1.22         0.67         3.66         6.00         16.53         1.22         25.23         25.25         25.23           2.1.14         11.53         11.54         6.62         10.00         15.31         6.33         6.17         5.13         6.00         23.37	\$25,000 under \$30,000		30.45	16.08	29.20	22.03	34.95	12.47	13.26	5.55 4.85		20.0	6.60
9.47         13.46         9.48         12.53         15.88         21.30         13.59         10.04         6.17         8.89         10.72           12.39         7.79         5.89         6.93         12.68         22.51         16.72         15.89         19.22         16.72           3.88         5.13         4.18         4.58         10.73         22.51         16.87         7.82         15.89         19.22         15.82           2.88         5.13         2.41         3.45         4.07         2.82         2.83         2.8.27         2.8.92         2.8.27         2.8.92         2.8.27         2.8.92         2.8.27         2.8.92         2.8.27         2.8.92         2.8.27 </td <td>\$40,000 under \$50,000</td> <td></td> <td>22.37</td> <td>17.28</td> <td>17.03</td> <td>20.03</td> <td>31.26</td> <td>11.90</td> <td>13.46</td> <td>7.30</td> <td></td> <td>7.30</td> <td>10.08</td>	\$40,000 under \$50,000		22.37	17.28	17.03	20.03	31.26	11.90	13.46	7.30		7.30	10.08
12.39 1.46 1.66 1.67 11.79 27.18 32.46 13.29 15.59 16.72 21.22 15.83 15.29 15.	\$50,000 under \$75,000		13.46	9.48	12.53	15.88	21.30	69.63	10.04	6.17		6.17	9.80
1.2.38         6.13         4.18         4.18         4.18         10.70         26.21         5.28         7.03         24.27         29.32         24.28         24.28         24.27         29.32         24.28         24.28         24.27         29.32         24.28         24.28         24.27         29.32         24.28         24.27         29.32         24.28         24.27         29.32         24.28         24.27         29.32         24.28         24.32         24.32         24.32         25.29         24.32         24.33         24.33         24.32         25.29         22.33         22.33         24.33         26.33         6.17         5.13         6.60         23.37	\$75,000 under \$100,000		14.66	19.67	11.79	27.18	32.46	13.29	13.59	16.72	21.22	16.72	21.22
2.17 2.85 2.61 3.16 7.74 16.48 3.45 4.07 32.83 40.60 32.83 0.07 0.06 1.22 25.23 22.55 25.23 27.14 11.53 11.54 6.62 10.00 15.31 6.33 6.17 5.13 6.60 23.37	\$100,000 under \$200,000		5.13	4.18	4.58	10.73	20.21	5.28	7.03	24.27	29.62	24.27	29.92
0.37 0.30 1.32 0.32 0.32 0.32 0.32 0.33 0.33 0.33 0	\$500,000 under \$1,000,000		2.85	2.61	3.16	7.74	16.48	3.45	4.07	32.83	40.60	32.83	40.60
21.14 11.53 11.54 6.62 10.00 15.31 6.33 6.17 5.13 6.60 23.37			0.00	77.	0.0	3.00	00.0	0.	22.	60.60	25.33	53.53	56.33
	Nontaxable returns, total		11.53	11.54	6.62	10.00	15.31	6.33	6.17	5.13	09.9	23.37	29.09

Table 1.4CV - Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income - Continued

Total Mumber   Total   Mumber   Total   Mumber   Total   Mumber   Total   Mumber   Total   Mumber   Mu													
Number   N	Size of adjusted orose income	Tot	la la	Benefits	⊆			1		Net in	соте	Net loss	88
199	omonii seolă paredoa lo azo	Number of returns	Amount	Number of refurns	Amount	Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
198         277         2 66         3 0.9         1381         2 20         6 61         4.55           7 86         8 66         7 0.6		(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
19   10   10   10   10   10   10   10	All returns, total		2.17	2.66	3.09	13.81	22.08	5.61	8.15		4.55	4.63	3.93
7 16         6 889         7 0 67         9 899         7 2 04         4 3 86         6 0 7         1 1 2 8         1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 1 2 8         1 1 1 1 1 1 2 8         1 1 1 1 1 1 2 8         1 1 1 1 1 1 2 8         1 1 1 1 1 1 1 2 8         1 1 1 1 1 1 1 2 8         1 1 1 1 1 1 1 2 8         1 1 1 1 1 1 1 1 2 8         1 1 1 1 1 1 1 1 2 8         1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	No adjusted gross income		22.06	99.96	88.41	19.60	24.40	28.32	10.56	20 04	17.07	8.57	5.05
5 15         5 6 8         0 00         0 00         0 0 0         0	\$1 under \$5,000	7.86	8.69	70.66		99.89		43.86	86.07	11.28		16.28	23.14
6 60         7.50         95.72         70.72         71.82         95.47         26.11         46.29         95.72         16.16           7044         7.17         12.69         16.10         66.36         70.83         25.09         54.48         7.01         16.10           702         6.00         90.00         11.10         66.36         70.83         25.09         54.48         7.01         16.91           6.60         7.00         90.00         11.10         66.30         70.83         25.09         55.48         10.46           6.60         7.00         66.00         7.48         33.60         17.90         47.92         10.64         40.06         59.71         12.91           7.87         11.65         7.89         17.80         25.60         10.64         40.06         59.80         10.46	\$5,000 under \$10,000	5.15	5.68	0.00		99.08		32.87	51.57	9.47		23.78	33.85
644         777         12.69         14.32         66.50         70.83         25.50         54.48         7.01         16.91           7.02         6.10         6.00         14.10         6.40         6.20         6.60	\$15,000 under \$20,000	6.80	7.58	95.72				26.11	46.29	8.32		20 20	33 48
7.02         8.00         9.00         1.10         66.25         9.04         1.10         66.25         9.04         1.10         66.25         9.04         1.10         66.25         9.04         1.10         66.25         9.04         1.10         66.26         9.04         1.10         66.27         9.04         1.24         9.04         9.05         9.04         9.05         9.04         9.05		6.44	7.17	12.69				25.09	54.48			26 68	56.44
6 66         7 60         6 60         7 40         33 40         44 75         17 35         30 30         5 97         12 91         17 35         30 30         5 97         12 91         17 35         30 30         5 97         12 91         17 35         17 35         17 35         17 35         17 35         17 35         17 35         17 37         14 64         17 37         14 64         17 37         14 65         17 30         17 35         17 35         17 37         14 65         17 35         17 37         14 65         17 37         17 35         17 37         14 65         17 37         17 35         17 37         17 35         17 37         17 35         17 37         17 35         17 37         17 37         17 35<		7.02	9.00	9.00				25.37	37.13			23.68	40.72
4 82         5 89         4 780         4 2 92         10 84         4 0.06         3 66         9 58           4 83         1 1 66         2 87         1 1 66         3 59         4 5.66         1 5.06         3 66         9 58           1 1 68         3 1 4         2 87         3 1 4         2 87         3 1 4         3 2 99	\$30,000 under \$50,000		7.60	6.60				17.35	30.39			2124	22 40
6.3         6.1         7.0         6.1         7.0         4.5         6.1         6.5         6.5         6.6 <td>\$50,000 under \$75,000</td> <td></td> <td>5.89</td> <td>4.82</td> <td></td> <td></td> <td></td> <td>10.84</td> <td>40.06</td> <td></td> <td></td> <td>15 96</td> <td>41.53</td>	\$50,000 under \$75,000		5.89	4.82				10.84	40.06			15 96	41.53
14831         28.17         14.65         3.50         47.56         10.11         26.90         3.74         8.25           26.7         3.14         2.67         3.14         2.69         3.78         2.09         7.32         2.08         2.81         3.78	\$75,000 under \$100,000	7.87	8.18	7.87	8.19	28.40		15.05	38.52	7.73		30.70	64.36
2.67         3.14         2.67         3.14         2.67         3.14         2.67         3.14         2.67         3.14         2.67         3.14         2.67         3.14         2.67         3.14         2.67         3.14         2.67         3.14 <th< td=""><td>\$100,000 under \$200,000</td><td>8.31</td><td>11.66</td><td>8.32</td><td>11.65</td><td>33.50</td><td></td><td>10 11</td><td>26.90</td><td>3 44</td><td></td><td>23.23</td><td>59 76</td></th<>	\$100,000 under \$200,000	8.31	11.66	8.32	11.65	33.50		10 11	26.90	3 44		23.23	59 76
1.24         1.68         1.24         7.78         2.04         2.04         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.69         0.78         0.79         0.74         0.74         0.77         0.78 <th< td=""><td>\$200,000 under \$500,000</td><td>14.89</td><td>7.8.1</td><td>2.67</td><td>3 14</td><td>5.34</td><td></td><td>60 6</td><td>7.32</td><td>2.08</td><td></td><td>5.08</td><td>4 69</td></th<>	\$200,000 under \$500,000	14.89	7.8.1	2.67	3 14	5.34		60 6	7.32	2.08		5.08	4 69
2.08         2.30         2.67         3.10         14.19         22.70         5.81         8.41         2.25         4.92           44.14         47.77         59.50         55.79         37.38         40.05         16.74         24.18         22.25         4.92           6.08         6.08         0.00         0.00         98.75         70.48         26.05         20.75         22.89         14.29           6.08         6.09         0.00         0.00         92.32         92.32         70.48         26.41         12.04         20.05	\$1,000,000 or more		1.68	1.24	7.78	204		0 93	1.54	1.03		2.43	1 20
44.14         47.77         59.50         53.79         37.38         40.05         16.74         24.18         23.28         14.29           6.24         17.79         70.68         70.68         70.69         90.00         90.75         90.00         20.75         23.07           6.68         6.69         53.13         66.57         70.67         91.32         70.48         55.41         12.04         20.05           6.68         7.66         95.72         70.07         91.32         70.94         51.64         90.0         20.05           6.48         7.22         12.91         11.5         70.67         91.32         70.94         42.54         71.2         17.20           6.48         7.22         12.94         40.65         86.36         96.21         28.94         40.65         96.51         17.20         17.20           6.48         7.22         12.94         11.5         66.36         70.93         86.25         38.74         7.12         17.20           6.59         6.23         6.23         6.24         40.05         89.35         66.24         30.73         60.05         17.20           6.60         7.60         6.23 <td>Taxable returns, total</td> <td></td> <td>2.30</td> <td>2.67</td> <td>3.10</td> <td>14.19</td> <td></td> <td>5.81</td> <td>8.41</td> <td>2.25</td> <td></td> <td>7.50</td> <td>13.42</td>	Taxable returns, total		2.30	2.67	3.10	14.19		5.81	8.41	2.25		7.50	13.42
66.2         17.79         70.69         70.69         90.00         90.75         90.75         90.75         20.07	No adjusted gross income		47.77	59.50	53.79	37 38		16.74	24 18			42.50	46.28
6.06         6.66         0.00         0.00         0.00         92.32         70.48         25.41         15.04         20.05           6.88         7.66         96.57         70.72         91.33         29.32         70.48         25.41         15.04         15.00           6.88         7.66         96.72         70.72         91.33         29.44         49.05         17.28         17.28           7.03         8.03         9.04         11.56         86.53         70.93         26.43         49.05         86.71         17.28           7.03         8.03         9.04         11.15         86.53         98.94         49.05         86.71         17.28           6.00         7.60         6.60         7.60         6.60         7.48         33.42         84.71         17.29         87.74         116.66           7.60         6.60         7.60         6.60         7.48         33.42         84.71         17.20         17.44         17.66           7.81         2.82         7.44         7.51         47.76         10.13         30.42         40.45         80.04         40.45         80.04         40.45         80.04         40.45         80.04	\$1 under \$5,000	16.24	17.79		70.68	00:00		98.75	00 6			52.81	76.56
6.88         7.64         95.71         70.72         70.99         96.71         28.34         49.05         17.20         1	\$5,000 under \$10,000	90.9	6.68		0.00	92.32		70.48	25.41			31.49	46.16
6.48         7.22         12.91         16.59         68.36         70.93         26.49         42.54         7.12         17.82           5.39         6.23         5.43         6.51         60.38         89.11         17.52         29.35         5.42         10.58           6.60         7.60         6.60         7.48         3.32         8.47         7.52         29.35         5.42         10.58           7.89         8.21         7.89         8.21         7.91         4.41         10.52         20.35         5.42         10.48           7.89         8.21         7.89         8.22         2.841         45.58         15.27         30.45         8.36           1.49.1         2.82         5.89         2.841         45.58         15.27         30.45         8.36           1.49.1         2.82         2.841         45.58         10.13         26.87         3.45         8.36           1.24         1.24         2.85         2.476         10.13         26.87         3.45         8.36           1.24         1.24         2.79         2.40         2.40         2.10         2.37         2.20         2.20           2.44	\$10,000 under \$15,000 \$15,000 under \$20,000	98.9	7.66		70.72	73.98		28.34	49.05			22.13	35.86
7,03         8,03         9,04         115         66,65         58,98         26,25         38,71         7,12         15,25           6,60         7,60         6,63         6,31         6,03 <t< td=""><td></td><td>6.48</td><td>7.22</td><td>12.91</td><td></td><td></td><td></td><td>26.49</td><td>42.54</td><td></td><td></td><td>26.85</td><td>57.60</td></t<>		6.48	7.22	12.91				26.49	42.54			26.85	57.60
6 6 6 7 6 6 6 7 7 6 8 2 7 8 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 7 8 7 7 7 8 7		7.03	8.03	9.00				26 25	38.71			25.18	43.14
7.68         6.27         5.69         7.79         4.87         5.69         7.74         14.66           7.89         6.27         2.64.1         45.56         15.27         39.04         7.74         14.66           8.31         11.67         6.29         10.26         23.57         30.57         30.47         14.66           8.31         2.63         7.76         10.13         26.27         30.47         13.75         33.17           2.64         3.15         2.64         2.16         2.10         12.62         13.75         33.17           2.64         6.60         30.96         34.44         57.28         20.46         30.44         31.11         7.30         10.44         2.82           5.94         6.60         30.96         34.44         57.28         20.48         30.44         31.11         7.90         10.66	\$40,000 under \$50,000	09.9	7.60	6.60				17.52	30.73			22.30	24.41
789         8.21         7.89         8.22         2.841         4.558         15.27         39.04         7.74         14.66           14.91         2.820         1.481         2.817         2.820         1.486         2.837         3.46         6.36         33.17         3.45         6.36           2.66         3.15         2.87         2.86         2.10         7.36         2.09         2.86	\$50,000 under \$75,000	4.82	5.90	4.82				10.90	40.45			16.18	42.26
14.91	\$75,000 under \$100,000	7.89	8.21	7.89		28.41		15.27	39.04	7.74		31.59	71.50
2.68 2.14 2.16 2.10 7.36 2.09 5.96 2.10 7.36 2.09 5.96 2.10 7.36 2.09 5.96 2.10 2.82 2.82 2.83 2.84 6.60 30.96 34.44 57.28 2.408 20.94 31.11 7.90 10.68	\$100,000 under \$200,000	14.01	11.67	14 91		33.57		20.00	12.62	13.75		8.90	7.69
5.94 6.60 30.96 34.44 57.28 24.08 20.94 31.11 7.90 10.66	SZOU, DOU LINDER SOUN, DOU	2.68	3.15	2.68		5.37		2.10	7.36	2.09		5.13	4 8
5.94 6.60 30.96 34.44 57.28 24.08 20.94 31.11 7.90 10.66	\$1,000,000 or more	1.24	1.68	1.24		2.04		0.93	1.54	1.04		2.44	1.27
	Nontaxable returns, total	5.94	6.60	30.96	34.44	57.28		20.94	31.11	7.90	10.66	98.9	3.74

Table 1.4CV -- Coefficient of Variation for Sources of income and Adjustments, by Size of Adjusted Gross Income -- Continued

						Statutory adjustments	justments					
	Total	la.	Moving expense	esued	Employee business	esuedxe sseu		Payments to	o an IRA		Payments to a	to a Keogh plen
ometer and a second	1						Total		Paid in 1985	1985	1	
outoni sodi naisdina la azio	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	of	Amount
	(199)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)
All returns total	0.56			4.55	1.58	2.31	66.0	0.97	1.60	1.61	4.01	3.51
No editoted gross income	12.21		35.43	35.70	25.32		20.55	24.10	31.46	40.32	43.24	41.10
aujustad gross modifie	7.02	13 43	22.42	30.01	13.79		16.31	17.46	26.06	29.85	99.85	94.40
#3 Under #3,000	4.03	6.68	13.59	18.09	8.52		7.59	8.39	12.69	13.53	35.44	45.02
\$10,000 under \$15,000	3.23	3.80	12.20	16.00	7.42	10.12	5.95 4.74	4.99	7.17	7.67	25.01	26.18
#15,000 under #20,000	2.12	9 6	92.0		7 00		3.68	4 25	601	9.60	20.91	25.61
\$20,000 under \$25,000	2.12	3.30	10.70	17.12	5.07	8.46	3.73	4,15	5,90	6.54	17.81	19.59
\$25,000 under \$30,000	1.48	2.08	9.28	12.31	3.69	5.43	2.56	2.82	3.98	4.38	13.71	13.94
\$40.000 under \$50.000	1.83	2.00	10.65	14.02	4.09	5.13	2.56	2.63	3.82	50.0	11.06	15.5
\$50,000 under \$75,000	96.0	1.77	7.07	10.06	2.64	5.71	1.43	1.58	82.28	RC.X	0	5.3
\$75 000 under \$100 000	2.50	2.70	10.41	11.02	5.34	6.20	2.81	2.93	4.55	4.93	6.64	7.15
	1.82	3.30	12.66	19.23	5.49	10.75	2.03	1.88	4.02	3.18	C 6	2.4
\$200,000 under \$500,000	5.27	2.58	11.83	14.57	339	5.23	4.51	3.20	10.37	20.0	2.87	4.36
\$500,000 under \$1,000,000	1.01	2.24	6.74	16.23	2.5	3.20	0.71	0.94	1.20	1.40	1.60	2.06
\$1,000,000 of mole	7.00	32.0	20.0	4.67	1.61	2.30	1.00	0.98	1,61	1.62	4.04	3.55
sxsbig returns, total	200			100	27.46	20 20	22.00	22.63	29 91	27.07	47.50	20.84
No edjusted gross income	15.98		RC'/R	CO. /B	04.12	CD:03	26.30	20.7		1		0
\$1 under \$5,000	16.27	20.46	49.99	82.05	27.02	33.99	24.72	26.57	34.25	38.5/	42.55	53.84
\$5,000 under \$10,000	5.17	7.71	16.11	19.39	20.09	13.90	27.0	6.6	500	10.19	31.79	28.59
\$10,000 under \$15,000	2.77	3.58	11.71	13.45	6.01	8.86	4.81	5.07	7.23	7.74	27.03	28.37
#10,000 under #E0,000	21.0			17.22	4.98	7.68	3.90	4.28		6.67	21.16	26.39
\$20,000 under \$30,000	2.11			17.78	5.07	8.55	3.76	4.17		6.57	18.32	18.12
\$30,000 under \$40,000	1,48			12.31	3.70	5.47	2.57	2.83		9.40	14.07	12.73
\$40,000 under \$50,000	1.84	2.00	10.65	14.02	4.09	5.14	7.50	1.56	2.30	2.59	7.81	12.38
\$50,000 under \$75,000	C8.0			20.0				000		707	6.64	7 16
\$75,000 under \$100,000	2.50			11.03		10.21	203	1.88	4.02	3.18	4.15	4.90
\$100,000 under \$200,000	1.62	5.0		14.67		5.26	4.51	3.27	10.38	7.73	3.60	4.29
\$500,000 under \$1,000,000	10.1	2.25	11.72	16.23	3.16	5.05	1.13	1.38	1.96	2.07	1.60	2.06
\$1,000,000 or more	0.59	1.2.1		54.7		3.0	5					90 AB
Nontaxable returns, total	3.90	7.25	15,28	20.84	8.40	12.27	8.13	9.01	12.82	13.91	24.31	25.52
Contrato(e) at and of table												

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

					5	Statutory adjustments - Continued	ints - Continued					
Company backers of Company	Fortested interest	rest penalty	Alimony paid	pad	Deduction for working merned couple	or working couple	Housing	Housing deduction	Disability inco	Disability income exclusion	Other adjustments	stments
כנים כו מכוומונה הנכסים	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)
All returns, total	5.85	14.68	5.36	4.73	0.77	0.82					19.38	22.88
No ediusted gross income	34.01	40.55	37.97	39.87	21.62	16.81					91.21	80 08
\$1 under \$5,000	28.45	36.39	34.25	51.52	14.68	28.44					0.00	0.00
\$5,000 under \$10,000 \$10,000 under \$15,000	19.63	55.55	22.14	25.28	2.4.0 4.4.0	5.20					60.83	70 10
\$15,000 under \$20,000	19.33	60.04	00.81	00:17	000	07.5					0 0	20.00
\$20,000 under \$25,000	18.70	25.33	17.72	21.38	22.71	3.20					51.87	59.52
\$30,000 under \$40,000	13.22	21.76	14.50	16.44	1.79	2.09					38.60	50 47
\$40,000 under \$50,000	15.39	25.32	13.50	13.13	1.23	1.46					39.45	52.36
\$25,000 under \$100,000	18.75	43.24	10.21	10.22	3.33	4.00					59.66	64.48
\$100,000 under \$200,000	14.28	47.08	6.75	80.8	2.10	2.83		040	A Assolution		49.61	62.01
\$200,000 under \$500,000	11.59	30.86	0. E.	5.47	66.1	2.51		Daia	Data IIOL Avaliable		28.72	37.58
\$1,000,000 or more	4.67	5.86	2.10	2.30	1.13	1.41					16.27	10 15
Taxable returns, total	6.15	15.67	5.57	4.78	0.78	0.83					19.45	18.99
No edjusted gross income	22.39	2.01	40.94	30.88	27.48	25.65					00.0	000
\$1 under \$5,000	44.63	56.25	98.76	93.24	76.26	61.74					0.00	0.00
\$5,000 under \$10,000	21.31	26.12	37.40	49.94 28.094	9.19	11.08					99.99	70.29
\$10,000 under \$20,000	19.33	40.55	19.63	21.93	3.74	4.39					81.18	75.79
\$20,000 under \$25,000	19.85	26.17	18.12	22.16	2.75	3.24					70.69	70 86
\$25,000 under \$30,000	19.76	58.75	19.42	22.32	2.60	3.03					38.60	59.52
nuder	15.39	25.32	13.76	13.36	2.14	2.36					42.60	45.71
under	11.67	24.07	9.14	11.40	1.22	1.46					39.45	52.36
\$75,000 under \$100,000	18.80		10.24	10.26	3.34	4.01					59.66	64.48
\$100,000 under \$200,000	14.35	30.80	0.70	7.28	8 98	17.05					38.51	41.09
\$500,000 under \$1,000,000	9.18	21.73	3.95	5.51	1.93	2.52					28.72	37.58
\$1,000,000 or mare	4 67	5.86	2.11	2.30	1.13	1.41					12.01	CLO
Nontaxeble returns, total	19.04	26.12	18.80	20.86	5.02	6.07					91.21	90.07
Contratole) of and of table												

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

	Excess (temized d	ad deductions	Unused zero brecket emount	recket emount	Contributions deduction for noniternizers	deduction	Exemptions	tions	Taxeble income	іпсотв	Income tax before credits	ore credits
Size of adjusted grose income	Number	Amount	Number	Amount	Number	Amount	Number of oxemptions	Amount	Number of returns	Amount	Number of returns	Amount
	returns	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)
	(140)	0 86	688	7.15	1.04	1.19	0.31	0.31	0.14	0.23	0.24	0.38
All returns, total	9	9 0	00:0		000	00'0	5.13	5.13	0.00	00:0	55.18	81.77
No adjusted gross income	0.00	0.00	9.0	3			ď	191	1 5.4	1 88	271	6.47
\$1 under \$5,000	9.29	15.97	7.89	8.11	3.89	28.6	0. 5	191	1.30	1.42	1.41	1.69
\$5,000 under \$10,000	4.64	7.00	33.93	35.30	2.61	2.91	1.75	1.75	1.43	1.49	1.45	1.62
\$10,000 under \$15,000	2.92	3.84	66.66	66.66	2.96	3.29	1.90	1.90	•	1.66	1.62	1.75
200 CO	2.18			89.98	2:92	3.22	1.65	1.65	1.40	1.43	1.40	1.50
&ZU,UUU Under &ZU,UUU	2.03			00.00	3.77	4.10	1.76	1.76		1.57	40, 1	127
\$30,000 under \$40,000	1.39			84.83	4.02	4.38	1.35	0.5		168	1,66	1.72
\$40,000 under \$50,000	1.76	2.07	99.98	96.98	7447	7.94	0.99	0.99		0.89	0.86	96.0
\$50,000 under \$75,000	80.0				00.10	000	0.00	2.63			2.43	2.68
\$75,000 under \$100,000	2.43	2.70			27.38	20.08	3.5	2.13			1.93	2.15
\$100,000 under \$200,000	1.94				16.76	17.38	4.96	4.96			4.91	4.38
\$500,000 under \$1,000,000	0.80	1.17	63.21	64.38	18.67	19.09	0.91	0.91	0.80	0.83	0.42	0.26
\$1,000,000 or more	0.42				13.51	13.03	0.40	0.00			90.0	0.38
Taxable returns total	0.54	0.87	6.93	7.21	1.1	1.26	9:0	0.38			07.0	9.00
All parties of the second parties of the sec	00:0	0.00	0.00	00.00	0.00	0.00	24.68	24.68			59.22	82.58
ממוספת פורספים וויספים פורספים וויספים פורספים פורספים פורספים פורספים פורספים פורספים פורספים פורספים פורספים	A3 5.6			8.19	5,85	6.87	2.84	2.84			2.78	6.63
&1 under \$5,000 moder \$10,000	6.75	8.37	16.49	17.67	2.81	3.20	1.83	. 83	1.55	1.61	CC: 1	164
\$10,000 under \$15,000	3.91			35.30	2.65	2.96	9.0	9.1			1.63	1.76
\$15,000 under \$20,000	0.0				5.3	1.0		79			1 41	1.51
\$20,000 under \$25,000	2.21	2.86	89.98	89.98	2.93	3.24	178	1.78	1.55	1.58	1.55	1.65
\$25,000 under \$30,000	2.05				4.02	4.38		1.35			1.19	1.27
\$30,000 under \$40,000	1.40				7.25	7.68		1.83			1.67	1.73
640,000 under \$35,000	0.89				7.44	7.94		0.99			0.80	08:0
000 0016	2 43				27.38	30.08	2.64	2.64	2.43	2.54	2.43	2.68
8/5,000 under \$100,000	1.94				17.83	19.02	2.13	2.13			45. K	4.5
\$200,000 under \$500,000	4.94	•			16.83	17.44	4.87	9.4.0			0.80	0.84
\$500,000 under \$1,000,000	0.80	1.19	34.84	38.38	13.61	13,65	0.49	0.49			0.42	0.26
\$1,000,000 or more	7.7					447	1 50	75.	1.52	2.50	3.42	8.54
Nontaxable returns, total	3.78	4.57	57.72	ce./c	3.87	18:3	1.00	20.1				

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

						Tex credits	edits					
	Total	_					Personal credits	credits				
Size of adjusted gross income	Number		Total	,	Child care credit	e credit	Credit for the elderly and disabled	he elderly abled	Residential energy credit	ential	Political contribution credit	bution credit
	of retums	Amount	Number of returns	Amount	Number ot returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
All raturns, total	76.0	2.71	1.18	1.96	1.77	2.22	8.93	11.10	2.82	6.05	1.96	2.19
No edjusted gross income	81.34	52.93	76.24	76.47	00:00	00.0	00:00	00:0	58.68	73.23	78.98	89 70
\$1 under \$5,000	11.19	13.31	17.93	21.01	49.99	52.74	32.13	40.47	70.69	71 82	25.50	29 53
\$5,000 under \$10,000 \$10,000 under \$15,000	3.19	5.30	5.45	7.38	7.76	9.36	13.10	16.10	17.16	22.03	11.01	12.14
\$15,000 under \$20,000	3.87	5.60	4.44	6.52	5.91	7.30	27.20	34.31	10.93	20 42	8.41	10 10
\$20,000 under \$25,000	3.22	5.26	3.63	5.83	4.88	6.23	51.87	56 72	9.38	19.59	6 33	7 67
\$25,000 under \$30,000	3.21	. v. 4	3.59	5.92	9 70	6.16	000	000	7.86	17.22	6 63	8.17
\$40,000 under \$50,000	2.96	6.79	3.33	6.42	4.76	5.92	000	000	6.83	17.41	250	6.03
\$50,000 under \$75,000	1.83	9.57	1.98	3.95	3.20	3.87	0.0	0.00	4.67	10.88	3.01	3.65
\$75,000 under \$100,000	3.77	20.35	3.69	7.67	7.61	9 22	0.00	0.00	9.41	20.76	4.38	4.98
\$100,000 under \$200,000	3.04	18.35	3.72	5.09	6.04	7.26	0.00	0.00	6.40	1381	4 37	5.24
\$500 000 under \$1000 000	0.40	26.6	9.14	57.C	7.37	8.51	000	0000	6.45	12.93	8.86	4.95
\$1,000,000 ar mare	0.46	0.65	0.62	1.80	4.97	4.98	00.0	00.0	3.28	6.62	0.64	0.62
Taxabla returns, total	1.02	2.87	1.21	2.01	1.82	2.29	11.24	13.70	2.87	6.13	1.98	2.20
No adjusted gross income	95.52	66.30	93.69	82.50	00:00	00:00	0.00	00.0	89.38	89.38	96.32	96.32
\$1 under \$5,000	23.80	28.25	29.64	34.78	00:00	00:00	76.14	76.14	0.00	0.00	32.13	36.43
\$5,000 under \$10,000	4.78	6.49	8.10	12.06	15.88	19.11	20.11	24 18	22.00	27 69	11.71	1283
\$10,000 under \$13,000 \$15,000 under \$20,000	4 4	5,78	0.0 4.5	6.62	6.05	7.45	16.71	34.31	15.20	19.98	9.68	11.70
\$20,000 under \$25,000	3 30	4 99	3.68	5 71	4 92	609	51.87	56.72	0.81	30.50	679	7 73
\$25,000 under \$30,000	3.27	5.30	3.63	5.76	4.90	6.21	00:0	0.00	8.02	17.63	6.68	8.22
\$30,000 under \$40,000	2.50	4 16	2.76	4 42	3.80	4 63	0.00	0.00	5.97	13.53	5.02	6 07
\$50,000 under \$75,000	1.82	5.34	1.99	3.96	3.20	3.88	000	00.0	4 67	10.91	3.01	365
\$75,000 under \$100,000	3.78	21.32	3.70	7.70	7.65	9.27	00.00	00.0	9 42	20.78	4.39	4 99
\$100,000 under \$200,000	3.05	18.44	3.72	5.09	6.04	7.26	0.00	0.00	6.40	13.81	4.37	5.24
\$200,000 under \$500,000	6.44	4.57	8.14	5.28	7.31	851	0.00	0.00	6 45	12.93	8.86	4 95
\$300,000 drider \$1,000,000 \$1,000,000 ar mare	0.93	0.66	0.63	1.80	4.97	4.98	00:0	00.0	3.28	1361	0.64	1 39
Nontaxable returns, totsi	3.42	8.54	5.57	78.7	6.97	8.63	14.77	18.91	14.96	21.35	17.06	19.11
Footnote(s) at end of table.												

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All ligures are estimates based on samples — money amounts are in thousands of dollars)

						Tax credits -	credits — Continued					
						Nonpersonel credits	el credits					
- 1	Total		Foreign tax	s credit				Business	credits			
Size of adjusted gross income			,		Total	al	Investment	it credit	o sqof	credit	Alcohol fu	fuel credit
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount
	(170)	(171)	(472)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)
A land of the land	1.60	4.51		29.99	1.78	2.15		3.91	13.93	13.96	51.26	59.02
No editeted grass income	81.37	53.37	0.00	0.00	81.39	54.58	7.69	19.14		38.20	39.44	0.39
No adjusted gloss income	21.00	75 97	66 66	66 66	21.61	26,00		29.00		00:0	00:0	0.00
\$5,000 under \$10,000	9:30	12.95	53.96	72.99	9.71	13.42		14.47		92.32	0.00	0.00
\$10,000 under \$15,000	7.42	10.07	39.97	547.55	7.23	10.03	7.07	12.26		99.95	99.90	99.90
\$10,000 under \$20,000	949	10.02	40.79	53.39	6.49	10.26		22.94			0.00	0.00
\$25,000 under \$30,000	6.31	10.38	35.63	73.40	6.29	10.62		12.37			00.00	00.00
\$30,000 under \$40,000	5.01	8.01	21.71	49.27	4.38	8.07		7.54			70.65	70.65
\$40,000 under \$50,000	5.53	12.28	36.09	66.85	0.69 0.45	6.31		6.93			0.00	00:0
\$50,000 under \$/5,000	0.0	7 0	0.00	9000	1 4			10.79			95.95	93.43
\$75,000 under \$100,000	6.01	23.26	38.33	72.28	. c.			6.06			70.16	98.84
\$100,000 under \$200,000	9.60	4.62	55.07	58.95	7.67			4.67			33.87	78.13
\$500,000 under \$1,000,000	1.0	2.41	0.25	0.01	1.13			93.0			6.77	0.26
\$1,000,000 or more	00.0	9.6	20.0	00.5	4			2.15			33.07	
Texable returne, total	B.	ř	60.5	00.10	2						000	
No edjusted gross income	95.52	96.99	0.00	00.0	95.54			13.92			0.00	
\$1 under \$5,000	42.39	44.69	99.99	99.99	44.50			33.11			0.00	
\$5,000 under \$10,000	13.58	19.87	70.18	88.91	14.26			13.82	70.68		000	
\$10,000 under \$15,000	7.94	11.70	45.35	60.03	8.14			11.47		0.00	0.00	
900 000 under 605 000	6.94	9.82	43.73	63.47	6.97	9.76	7.01	9.10			0.00	
\$25,000 under \$30,000	99.9	10.23	35.63	73.40	6.62			10.03			000	
\$30,000 under \$40,000	5.21	8.27	22.58	49.13	5 - C			9.76			0.00	
\$40,000 under \$50,000	3.00	8.22	27.50	62.53	3.26			7.01			0.00	
\$25,000 under \$100,000	6.05	24.57	37.31	92.66	5.44			8.33	30.27	41.81	95.95	93.43
\$100,000 under \$200,000	4.54	19.47	38.34	72.31	3.50			6.08			34.00	
\$200,000 under \$500,000	8.60	9.66	55.23	0.00	1.13	2.55		3.20			19.47	
\$500,000 under \$1,000,000	0.50	0.66	0.10	0.06	0.54			0.93			6.77	
Nontaxeble returns, total	6.01	14.00	35.14	58.02	6.17	8.28	4.03	9.54	34.09	33.54	74.76	84.65
Footnote(s) et end of table.												

Table 1.4CV — Coefficient of Variation for Sources of income and Adjustments, by Size of Adjusted Gross Income — Continued

Part				Tax credits	ax credits - Continued			Income tax after personal credits	x after credits	Income tax after credits	fler credits	Alternetive minimum tax preferences	minimum rences
Property	Size of adjusted gross income		Nonpersonal cred	rts — Continued		Earned inc used to income to	ome credit o oftset ax before aits			1			
Columbia   Number		Reseerc experimentat	h and ion credit	Other ta	x credits	- Federal		of	Amount	of	Amount	ol	Amount
(183)         (184)         (184)         (185)         (186)         (189) <th< th=""><th></th><th>Number</th><th>Amount</th><th>Number</th><th>Amount</th><th>of</th><th>Amount</th><th></th><th></th><th></th><th></th><th></th><th></th></th<>		Number	Amount	Number	Amount	of	Amount						
20.43         16.30         10.36         9.74         4,01         4,39         0.25         0.39         0.26         0.39         2.24           0.00 <td< th=""><th></th><th>(182)</th><th>(183)</th><th>(184)</th><th>(185)</th><th>(186)</th><th>(187)</th><th>(188)</th><th>(189)</th><th>(190)</th><th>(191)</th><th>(192)</th><th>(193)</th></td<>		(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)
0.00         0.00 <th< td=""><td>All returns, tots!</td><td>20.43</td><td></td><td>10.95</td><td></td><td></td><td></td><td>0.25</td><td>0.38</td><td></td><td></td><td>1</td><td>2.57</td></th<>	All returns, tots!	20.43		10.95				0.25	0.38			1	2.57
0.00         0.00 <th< td=""><td>No adjusted gross income</td><td>0.00</td><td>00:00</td><td>00.0</td><td></td><td>00.0</td><td>00.0</td><td>55.19</td><td>181.81</td><td>59.24</td><td>85.18</td><td>13.67</td><td>19 65</td></th<>	No adjusted gross income	0.00	00:00	00.0		00.0	00.0	55.19	181.81	59.24	85.18	13.67	19 65
0 00         0 00 <th< td=""><td>\$1 under \$5,000</td><td>0.0</td><td>0.0</td><td>0.00</td><td></td><td>18.84</td><td>21.03</td><td>2.73</td><td>6.53</td><td>2.78</td><td>6.66</td><td>24.94</td><td>27.67</td></th<>	\$1 under \$5,000	0.0	0.0	0.00		18.84	21.03	2.73	6.53	2.78	6.66	24.94	27.67
99.95	\$1,000 under \$15,000 \$15,000 under \$15,000	800	800	32.95		000		1.46	1.65	1.47	1.67	19.74	23.89
999         999 <td>\$20,000 under \$25,000</td> <td>0.00</td> <td>0.00</td> <td>38.16</td> <td></td> <td>00.0</td> <td></td> <td>1.40</td> <td>1.52</td> <td>1.41</td> <td>1.53</td> <td>11.96</td> <td>26.78</td>	\$20,000 under \$25,000	0.00	0.00	38.16		00.0		1.40	1.52	1.41	1.53	11.96	26.78
45.00         7.4 97         32.3 9         35.5 9         0.00         0.00         1.5 9 <t< td=""><td>\$30,000</td><td>99.95</td><td>99.95</td><td>32.89</td><td></td><td>0.0</td><td></td><td>1.54</td><td>1.65</td><td>1.55</td><td>1.67</td><td>12.64</td><td>22.07</td></t<>	\$30,000	99.95	99.95	32.89		0.0		1.54	1.65	1.55	1.67	12.64	22.07
46.02         76.96         25.17         44.47         0.00         0.00         2.43         2.66         5.23         2.64         2.67         2.69         2.72         2.79         2.79         2.74         2.70         2.79         2.79         2.70         2.70         2.70         2.70         2.70         2.70         2.70         2.70         2.70         2.70	\$40,000 under \$50,000 \$50,000 under \$50,000	95.00	74.97	32.13		000		1.66	1.73	1.67	1.74	7.11	14.49
12787         32.65         15.44         30.89         0.00         0.00         4.93         2.16         1.95         4.45         7.08           9.85         18.89         1.05.4         30.89         0.00	\$75,000 under \$100.000	46.02	76.96	25.17		00.0		2.43	2.68	2.44	2.66	5.23	7.41
9.65         1.88         6.46         9.67         0.00 <th< td=""><td>\$100,000 under \$200,000</td><td>27.97</td><td>32.05</td><td>15.24</td><td></td><td>0.00</td><td>0.00</td><td>1.93</td><td>2.16</td><td>1.95</td><td>2.08</td><td>4.12</td><td>4.01</td></th<>	\$100,000 under \$200,000	27.97	32.05	15.24		0.00	0.00	1.93	2.16	1.95	2.08	4.12	4.01
20.43         16.30         11.90         9.92         6.15         7.55         0.26         0.38         0.26         0.38         2.30           0.00 <td< td=""><td>\$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000</td><td>9.85</td><td>18.88</td><td>6.46</td><td></td><td>000</td><td>800</td><td>0.80</td><td>0.09</td><td>0.80</td><td>0.86</td><td>1.05</td><td>1.78</td></td<>	\$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000	9.85	18.88	6.46		000	800	0.80	0.09	0.80	0.86	1.05	1.78
0.00         0.00 <th< td=""><td>Taxable returns, total</td><td>20.43</td><td>16.30</td><td>11.90</td><td></td><td>6.15</td><td></td><td>0.26</td><td>0.38</td><td>0.26</td><td>0.38</td><td>2.30</td><td>2.67</td></th<>	Taxable returns, total	20.43	16.30	11.90		6.15		0.26	0.38	0.26	0.38	2.30	2.67
0.00         0.00 <th< td=""><td>No adjusted gross income</td><td>00:00</td><td>00:00</td><td>00.0</td><td></td><td>00.0</td><td>0.00</td><td>59.22</td><td>82.61</td><td>59.24</td><td>85.18</td><td>24.44</td><td>29.20</td></th<>	No adjusted gross income	00:00	00:00	00.0		00.0	0.00	59.22	82.61	59.24	85.18	24.44	29.20
0.000         0.000 <th< td=""><td>\$1 under \$5,000</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>99.97</td><td></td><td>2.78</td><td>6.65</td><td>2.78</td><td>9.66</td><td>46.08</td><td>40.82</td></th<>	\$1 under \$5,000	0.00	0.00	0.00		99.97		2.78	6.65	2.78	9.66	46.08	40.82
0 000         0 000         40.85         54.28         0.00         0.00         1.41         1.52         1.41         1.53         12.65           9.995         36.96         39.00         0.00         0.00         1.55         1.66         1.55         1.41         1.53         12.66           9.00         0.00         0.00         0.00         0.00         0.00         1.19         1.28         1.19         1.28         1.30           95.00         76.96         0.00         0.00         0.00         0.00         1.67         1.73         1.26         1.30           46.02         76.96         25.72         40.13         0.00         0.00         1.67         1.73         1.74         7.20           27.97         32.65         0.00         0.00         0.00         0.00         0.09         0.08         0.98         0.98         0.98         0.98         3.90           4.602         75.97         32.89         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         <	\$5,000 under \$15,000 \$15,000 under \$20,000	000	800	52.28		000		74.1	166	C 4.1	1.67	24.21	27 55 19.89
9895 9995 3696 9995 3696 9995 9995 9995 99	\$20,000 under \$25,000	00.0	0.00	40.85		0.00		1.41	1.52	1.41	1.53	12.65	28.30
95 00         74 97         32 97         32 65         0 00         0 00         167         173         174         7 20           46 02         76 96         20.56         32 80         0 00         0 00         243         266         390           27.97         32 05         15.24         30 99         0 00         0 00         243         266         5.26           188         6.47         967         0 00         0 00         194         2.16         1.95         2.08         5.26           188         6.47         967         0 00		99.95	99 95	36.96		0.0	0.00	2.55	1.66	1.55	1.67	13.09	23.34
46.02 76.96 25.72 40.13 0.00 0.00 2.43 2.69 2.44 2.66 5.26 7.10 1.94 2.16 1.95 2.10 1.94 2.10 1.	\$40,000 under \$50,000 \$50,000 under \$75,000	95.00	74.97	32.97		000	000	1.67	1.73	1.67	1.74	3.90	7.36
27.97         32.05         15.24         30.99         0.00         0.00         4.91         4.95         2.08         4.12           14.82         38.88         10.03         18.91         0.00         0.00         4.91         4.94         4.95         7.10           9.85         18.88         6.47         9.00         0.00         0.00         0.84         0.85         7.10           2.03         2.92         5.04         0.00         0.00         0.42         0.26         0.42         0.06         0.52           0.00         0.00         2.73         4.08         11.51         0.00         9.72         0.00         9.72	\$75,000 under \$100,000	46.02	76.96	25.72		00:00	0.00	2.43	2.69	2.44	2.66	5.26	7 46
9.85         18.88         6.47         9.67         0.00 <t< td=""><td>\$100,000 under \$200,000</td><td>27.97</td><td>32.05</td><td>15.24</td><td></td><td>000</td><td>000</td><td>46.1</td><td>2.16</td><td>1.95</td><td>2.08</td><td>4 12</td><td>4.01</td></t<>	\$100,000 under \$200,000	27.97	32.05	15.24		000	000	46.1	2.16	1.95	2.08	4 12	4.01
0.00 0.00 27.83 34.52 5.38 6.72 4.08 11.61 0.00 0.00 9.72	\$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000	9.69.5	18 88	6.47		000	000	080	0.84	0.80	0.86	1.05	1.78
	Nontaxable returns, total	0.00	00.00	27.83		5.38	6.72	4.08	11.61	00.0	0.00	9.72	6.34

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

									•			
	Alternative minimum tax preferences for returns with atternative minimum to	inimum tax for returns minimum tax	Alternetive minimum tax	ытит tax	Total income tax	тө tах	Self-employment tax	ment tax	Penelty tax on individuel retirement arrengements	Penelty tax on initial retirement arrengements	Eerned income credit used to offset ell other taxes	ne credit fset ell xes
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(194)	(195)	(196)	(197)	(198)	(199)	(500)	(201)	(202)	(203)	(204)	(205)
All returns, total	5.24	4.15	5.18	4.67	0.26	0.38	1.00	1.38	96.6	12.26	62.3	5.92
No ediusted gross income	24.54	29.22	24.54	33.21	30.83	30.97	10.22	9.77	44.40	38.56	18.29	17.46
\$1 under \$5,000	46.08	40.82	46.08	41.81	2.78	6.58	4.56	6.64	57.70	67.49	9.06	10.10
\$5,000 under \$10,000	61.42	49.21	61.42	51.10	1.55	1.83	3.84	5.13	62.12 39.54	68.92 47.45	0.00	8.28 0.00
\$15,000 under \$20,000	33.86	27.44	33.86	30.26	1.63	1.78	4.20	5.33	33.31	39.57	0.00	0.00
\$20,000 under \$25,000.	43.28	41.99	43.28	48.32	1.41	1.53	3.75	4.95	31.92		0.00	0.0
\$25,000 under \$30,000	39.72	37.76	39.72	34.39	25. 5. 0	1.67	3.23	5.44	29.28	29.85	000	0.00
\$50,000 under \$50,000	22.57	24.37	19.01	25.61	1.66	1.74	4.16	5.26	25.51		0.00	0.00
\$50,000 under \$75,000	9.41	9.81	8.09	10.10	0.86	0.95	3.02	4.12	17.52		0.00	0.00
\$75,000 under \$100,000	9.30	10.54	8.95	9.76	2.43	2.63	4.38	5.12	26.31	41.47	0.0	0.0
\$100,000 under \$200,000	5.83	5.82	24.00	16.66	26.4	2.02	12.03	2.5	34.04		00.0	00:0
\$500,000 under \$1,000,000	2.32	2.66	2.31	2.88	0.79	0.84	2.12	2.61	22.91		0.00	0.00
\$1,000,000 or more	1.13	0.62	1.13	0.73	0.42	0.26	1.08	1.25	12.44		0.00	0.00
Taxeble returns, total	5.24	4.15	5.18	4.67	0.26	0.38	£.†	1.52	10.55		97.57	35.06
No adjusted gross income	24.54	29.22	24.54	33.21	30.83	30.97	47.27	24.90	00:0	00'0	30.80	31.03
\$1 under \$5,000	46.08	40.82	46.08	41.81	2.78	6.58	10.86	12.29	0.00		0.00	0.00
\$5,000 under \$10,000	61.42	49.21	61.42	51.10	1.55	1.83	5.50	6.49	70.70	90.08	99.62	0.00
\$10,000 under \$15,000 \$15,000 under \$20,000	33.86	27.44	33.86	30.26	1.63	1.78	4.39	5.60	36.19		0.00	00:0
\$20,000 under \$25,000	43.28	41.99	43.28	48.32	1.41	1.53	3.89	5.17	35.01		0.00	0.0
\$25,000 under \$30,000	39.72	37.76	39.72	34.39	 	1.67	9. E	5.50 4.85	20.92		00.0	000
\$40,000 under \$50,000	22.57	24.37	19.01	25.61	1.66	1.74	4.19	5.32	25.67	29.58	0.00	000
\$50,000 under \$75,000	8.41	9.81	B.09	10.10	0.86	0.95	3.04	4. TO	26.71		00.0	0.00
\$75,000 under \$100,000	9.30	10.54	8.95	9.76	2.43	2.63	4.40	41.5	26.31		000	0.0
\$100,000 under \$200,000	5.83	2.82	24.00	16.66	4 88	4 4 4	12.05	5.4.0	34.26	56.40	0.00	0.00
\$500,000 under \$1,000,000	2.32	2.66	2.31	2.88	0.79	0.84	2.12	2.61	22.91		0.00	0.00
\$1,000,000 or more	1.13	0.62	1.13	0.73	0.42	0.26	1.09	1.25	12.44		00.0	0.00
Nontaxeble returns, total	00.0	0.00	0.00	0.00	0.00	0.00	2.97	4.15	29.87	25.50	5.40	5.92
Footnote(s) et end of table.												

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples -- money amounts are in thousands of dollars)

	Total tax ligh	liability					Taxpayments	ments				
Size of adjusted gross income	Number		Totel	Ta	Income tax withheld	withheld	Estimeted tax payments	x payments	Windfall profit tax overpayment	profit ayment	All other taxpayments'	ner ents¹
	of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(506)	(202)	(208)	(508)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)
Ill returna, total	0.25	0.37	0.16	0,40	0.22	0.44	1.36	1.23	10.36	15.90	2.18	3.66
No edjusted gross income	9.07	23.16	6.41	5.79	8.28	8.42	11.79	9.32	45.03	29 60	1 2	7 39
\$1 under \$5,000		577	151	253	1 54	900	- 0	200	00.00	00.63	00.1	89.7
\$5,000 under \$10,000	1.49	1.76	1.42	1.69	7.5	1 78	0.43	6.04	99 99	81.72	10.34	36.34
\$10,000 under \$15,000	1.46	1.62	1.48	1.65	1.59	1.78	4.26	4.91	35.30	3 78	12.043	19.07
\$15,000 under \$20,000	1.62	1.73	1.63	1.75	1.73	1.87	4.40	5.28	57.61	87 42	11 28	21 80
\$20,000 under \$25,000	1.40	1.50	1.41	154	1 48	1.61	4.21	5.71	55.42	52.23	10.00	16.78
SZS,UUU UNGGE SZU,UUU	1.54	1.64	1.54	1.64	1.60	1.72	4 91	5.80	52.10	58.45	10 67	18 46
\$40,000 under \$50,000		77	1.19		1.24	1.32	4 06	4 88	31.00	27 60	7.51	13.31
\$50,000 under \$75,000	0.85	0.0	0.86	0.0	0.0	0.06	4 52	5.53	29.71	45.93	604	11 34
\$75,000 under \$100,000	2 42	040	0.4.0	9	0 0	0000	00.3	D :	62.63	0.60	5.0 E.S.	10.73
\$100,000 under \$200,000	1.93	200	2.43	2.50	2.55	2.30	4.38	5.41	21 24	37.86	5.74	991
\$200,000 under \$500,000	4.88	4.38	4.90	6.59	5.01	10.01	00.0	4 34	27 44	46.76	9.4	6.41
\$500,000 under \$1,000,000	62.0	0.84	0 80	0.94	0.95	1.42	11.0	150	0.00	20.00	77	2,170
\$1,000,000 or more	0.45	0.25	0.42	0.29	0.53	0.72	0.52	0.41	1.87	2.00	0.68	0.45
axable returns, total	0.26	0.38	0.29	0.41	0.33	0.45	1.43	1.25	10.73	17.52	2 40	4.07
No adjusted gross income	30.83	30.44	37.84	80.6	46.B1	13.70	25.36	Calot	96 77	1 0		1 1
\$1 under \$5 000	0.70	200			000	0 0	00.03	20.6	00.44	40.10	80.7	/9'/
\$5,000 under \$10,000	153	- 0.0 - 0.0	3.18	2.53 Ca t	3.26	3.70	14.53	17.90	0.00	0.00	36.04	77 10
\$10,000 under \$15,000	1.47	1.04	200	1.67	63	200	0.00	0. v	98.54 40.54	7.53	16.09	27 91
\$15,000 under \$20,000	1.63	1.74	1.65	1 76	1.74	1.88	4.50	5.41	57.67	90.53	12.08	24.07
\$20,000 under \$25,000	1.41	1.51	1.42	1.53	1.49	1.62	4.29	5.33	60.25	57.09	0.50	17 10
\$25,000 under \$30,000	1.55	1.64	1.56	1.65	191	1.73	4.99	5.90	52.34	58.78	11.29	20.37
SAU OOD under SED OOD	90.1	1.27	1.20	1.27	1.24	1.32	4.11	4.94	31.00	27 60	2 60	13.54
\$50,000 under \$75,000	0.86	0 0 85	0.66	0.10	0.00	1.78	45.0	223	30.92	46.30	6 10	11.45
675 000 under 6100 000						000	0.3	2.00	25.53	40 IS	3.40	10.79
\$100.000 under \$200.000	7.43	000	2.44	5.56	2.56	2.91	4.38	5 42	21.25	37.86	5.75	9.94
\$200,000 under \$500,000	4.88	4.38	1.04	699	5.17	30.01	3.37	0.4 0.0	27.49	46.89	4.17	6.42
\$500,000 under \$1,000,000	0.79	0.84	0.80	0.94	0.95	1.43	1.1	1.50	4 01	20.50	1.73	21.17
\$1,000,000 or more	•	0.25	0.42	0.29	0.53	0.72	0.52	0.41	1.88	2.00	0 68	0.45
lontaxable returna, total	2.96	4.64	1.42	2.61	1.49	2.74	5.19	90'9	37.23	30.46	5,49	60'6
Footnote(s) at end of table.												

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

	Eerned income credit, refundable portion	me credit, portion	Advance earned income credit psyments	ned income yments			Overpayment	ment			Tax due et time of filing	Je et filing	Predetermined estimated tax penelty	nined x penelty
Size of adjusted gross income	- September 1		Jedmun		Total	al	Refunded	ped	Credited to 1 estimated t	to 1985 ad tax	Number		Number	
	of	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	of returns	Amount
	(218)	(519)	(220)	(221)	(222)	(223)	(224)	(525)	(226)	(227)	(228)	(529)	(530)	(231)
All returns, total	2.96	3.38	59.68	37.49	0.29	0.75	0.31	0.73	2.60	4.52	66'0	1.12	3.14	4.14
No adjusted pross income	33.00	39.25	41,51	36.68	6.77	6.78	7.03	7.24	17.21	12.58	12.32	33.49	25.33	23.96
\$1 under \$5,000	4.53	5.09	99.98	99.99	45.1	2.30	1.55	2.31	11.99	17.85	1.4	6.75	24.09	28.41 12.13
\$5,000 under \$15,000 \$10,000 under \$15,000	0.00	0.00	0000	00.0	1.68	2.39	1.72	25.5	7.86		3.34	4.60	9.36	12.78
\$15,000 under \$20,000	000	00.0	0.00	0.00	16	2.54	1.68	2.47	8.17		3.31	4.99	8.93	10.60
\$25,000 under \$30,000	00.0	000	00.0	0.0	1.79	2.45	1.82	2.46	10.07		3.56	5.49	9.63	12.91
\$30,000 under \$40,000 \$40,000 under \$50,000	000	800	75.54	73.70	2.00	22.4	2.04	2.44	9.21	13.42	3.30	3.58	9.64 6.64	11.95 8.59
626,000 under \$15,000	00.0	00.0	02.00	02.9	3.37	4.17	3.62	4.63	7.85		3.70	5.75	11.26	11.90
\$100,000 under \$200,000	0.00	0.00	93.08	97.34	98	3.08	3.77	3.63	3.83	4.90	2.92	3.75	5.38	7.25
\$200,000 under \$500,000	0.00	0.00	63.21	0.00	1.60	2.36	2.56	3.98	1.99	2.67	1.17	1.67	3.71	5.45
\$1,000,000 or more	0.00	0.00	21.56	33.77	0.80	0.67	1.52	1.31	0.91	0.69	0.65	0.54	2.40	6.34
Taxable returns, total	00:00	0.00	66.62	39.29	0.42	0.81	0.44	0.78	2.78	4.76	1.04	4.1	3.31	4.28
No adjusted gross income	0.00	00.0	49.28	53.07	25.53	18.23	33.94	23.07	25.54		35.86	40.71	88.69	67.79
\$1 under \$5,000	0.00	0.00	0.00	0.00	3.39	3.94	3.41	3.93	22.17	40.02	5.20	7.17	34.50	34.73
\$5,000 under \$10,000 \$10,000 under \$15,000	0.00	0.00	0.00	00.0	1.72	2.31	1.76	233	8.32		9.60	4.77	10.01	13.88
\$15,000 under \$20,000	00:00	0.00	0.00	0.00	1.89	2.54	1.94	2.58	9.14		3.63	0.4	000	00.01
\$20,000 under \$25,000	0.00	000	00.0	000	1.66	2.37	1.69	2.2.4	10.28		3.60	5.57	10.11	13.27
\$25,000 under \$30,000	0.00	00.0	00.0	0.00	1.43	1.91	1.45	1.91	7.64	10.50	2.88	4.41	9.22	11.80
\$40,000 under \$50,000	0000	000	75.54	73.70	1.19	2.36	1.22	1.83	5.84		2.05	3.58	6.67	9.61
\$75,000 under \$100,000.	0.00	0.00	99.70		3.39	4.20	3.64	4.67	7.89		3.70	5.75	11.27	11.93
\$100,000 under \$200,000	0.0	00.0	93.08		130	18.84	15.33	25.98	13,87		1.56	2.28	4.50	26.30
\$500,000 under \$1,000,000	888	00.0	0.0	0.00	1.60	2.38	2.59	4.07	1.99	2.67	1.17	1.67	3.71	5.45 8.34
\$1,000,000 or more	0.00	0.00	00.12		9	30.0	3 :	9.0		1004	000	9	70.01	10.31
Nontaxable returns, total	2.96	3.38	70.88	75.27	1.44	2.49	1.46	2.49	7.62	10.04	3.96	6:93	10.04	10.01
'Consists of excess sociel security tax withheld, payment with request for extension of filin	with request for	extension of filin	ig time, credit f	or tax on certain	gesoline, fuel	ig time, credit for tax on certain gesoline, fuel end oil, credit from regulated investment companies, end other taxpeyments	om regulated in	vestment comp	anies, end othe	taxpayments.				

Table 1.5 — Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

Size of edjusted gross income	Number of	Adjusted gross	5elanes a	nd wages	Interest	received	Contributions for nonit	
Size of edjusted gross income	returns	deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returna, total	16,473,565	123,169,852	16,425,841	122,738,839	5,456,138	431,013	4,265,151	183,246
Under \$5,000	7,465,104	18,158,388	7,417,380	18,004,119	2,087,996	154,269	1,073,823	38,304
\$5,000 under \$10,000	4,327,169	31,993,235	4,327,169	31,901,732	1,368,142	91,503	1,384,057	59,228
\$10,000 under \$15,000	2,632,866		2,632,866	32,269,355	1,018,139	80,712	910,766	41,036
\$15,000 under \$20,000	1,256,788		1,256,788	21,431,394	568,734	57,076	513,060	24,519
\$20,000 under \$25,000	541,772		541,772	12,019,078		30,419	254,804	13,285
\$25,000 under \$30,000	188,013			5,048,363	98,953	12,401	106,375	5,650
\$30,000 under \$40,000	59,373			1,955,630	32,161	4,634	**22,266	**1,225
\$40,000 or more	*2,480	*109,167	°2,480	*109,167	_	-	**	
Taxable returns, total	11,303,261	114,409,253	11,303,261	114,071,620	4,107,885	337,633	3,744,143	166,996
Under \$5,000	2,294,800	9,397,789	2,294,800	9,336,900	739,743	60,890	552,815	22,053
\$5,000 under \$10,000.	4,327,169	31,993,235	4,327,169	31,901,732	1,368,142	91,503	1,384,057	59,228
\$10,000 under \$15,000	2,632,866		2,632,866	32,269,355	1,018,139	80,712	910,766	41,036
\$15,000 under \$20,000	1,256,788		1,256,788	21,431,394	568,734	57,076	513,060	24,519
\$20,000 under \$25,000	541,772		541,772	12,019,078	282,013	30,419	254,804	13,285
\$25,000 under \$30,000	188,013		188,013	5,048,363	98,953	12,401	106,375	5,650
\$30,000 under \$40,000	59,373			1,955,630	32,161	4,634	**22,266	**1,225
\$40,000 or more	*2,480	109,167	*2,480	*109,167	-	-	•	••
Nontaxable returns, total	5,170,304	8,760,598	5,122,580	8,667,219	1,348,253	93,379	521,008	16,251

Size of adjusted gross income	Taxa		incom with		Overpa refur		Tax due of f	
Size of adjusted gross months	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returna, total	15,093,493	107,102,648	15,996,303	15,610,362	15,462,147	3,783,489	685,298	143,633
Under \$5,000	6,085,032	11,244,588	7,039,555	1,339,967	6,967,966	1,150,748	171,018	11,065
\$5,000 under \$10,000		27,606,838		3,333,881	4,112,398		214,771	53,152
\$10,000 under \$15,000		29,676,164		4,149,984	2,489,691		143,175	38,777
\$15,000 under \$20,000		20,207,162		3,228,255	1,157,359		99,429	18,840
\$20,000 under \$25,000		11,494,440	541,772	2,120,808	509,611	222,839	32,161	11,803
\$25,000 under \$30,000		4,867,102		992,760	175,645		*12,368	*2,802
\$30,000 under \$40,000	59,373	1,899,666		418,956	47,003		°12,370	*4,572
\$40,000 or more	*2,480	*106,687	°2,475	*25,750	*2,474	•725	*6	*2,623
Taxable returna, total	11,303,261	102,938,997	11,148,142	15,019,724	10,613,986	3,192,851	685,298	143,633
Under \$5,000	2,294,800	7,080,936	2,191,394	749,329	2,119,805	560,110	171,018	11.065
\$5,000 under \$10,000	4,327,169	27,606,838	4,279,438	3,333,881	4,112,398	1,117,674	214,771	53,152
\$10,000 under \$15,000	2,632,866	29,676,164	2,628,889	4,149,984	2,489,691	771,673	143,175	38,777
\$15,000 under \$20,000	1,256,788	20,207,162	1,256,788	3,228,255	1,157,359	412,990	99,429	18,840
\$20,000 under \$25,000	541,772	11,494,440	541,772	2,120,808	509,611	222,839	32,161	11,803
\$25,000 under \$30,000		4,867,102	188,013	992,760	175,645	87,160	12,368	*2,802
\$30,000 under \$40,000		1,899,666	59,373	418,956	47,003	19,679	*12,370	4,572
\$40,000 or more	*2,480	*106,687	2,475	*25,750	*2,474	*725	*6	*2,623
Nontaxable returns, total	3,790,232	4,163,651	4,848,161	590,638	4,848,161	590,638	_	

<sup>\*</sup>Estimete should be used with ceution because of the smell number of sample returns on which it is besed.

\*\*Deta combined to evoid disclosure of information for specific taxpeyers.

NOTE: Deteil may not edd to total because of rounding

282,328

6,737 47,793 76,997 59,225 38,720 26,598 22,509 3,748

32,617

5,767,142

198,852 1,057,913 1,543,124 1,235,998 764,414 484,868 418,073

63,900

775,544

13,563,606

644,294 2,935,154 3,742,498 2,774,874 1,612,945 1,016,740 712,462

124,639

3,702,717

37,763,189

1,458,013 7.343.850

7,343,650 10,129,012 7,965,251 4,919,240

3,215,969 2,321,688

410,167

6,620,130

Table 1.6 - Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

\*15,910

330,113 771,572 930,969 826,262 591,243 499,720

89 288

4,055,077

3,644,396

\*28,241

204,159 475,927 678,329 739,898

659,919 683,560 174,364

89,638

Circ. of adjusted areas areas	Number of	Adjusted	Seleries e	nd weges	Interest i	received	Dividends	in AGI	Unemployment in A	
Size of adjusted gross income	returns	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	18,431,641	234,604,284	18,145,283	231,656,861	6,432,347	5,364,215	624,566	375,038	917,738	942,20
Under \$5,000	3,643,078	10,301,502	3,472,057	9,445,614	934,629	837,917	123,291	56,180	*3,977	*5.36
\$5,000 under \$10,000	4,669,185	34,937,933	4,565,780	33,670,701	1,260,757	1,410,752	143,178	106,526	31,817	*12.56
\$10,000 under \$15,000	3,869,764	47,623,458	3,861,810	46,990,961	1,224,960	952,670	103,409	29,170	202,838	139,44
\$15,000 under \$20,000	2,782,828	48,363,297	2,778,850	47,922,629	1,203,644	825,638	102,871	59,988	276,801	236,35
\$20,000 under \$25,000	1,612,945	36,142,112	1,612,945	36,124,404	766.890	462,592	59,374	36,628	222,649	258,38
\$25,000 under \$30,000	1,016,740	27,751,297	1,016,740	27,872,029	541,761	388,497	44,531	11,367	94,009	139,32
\$30,000 under \$40,000	712,462	23,979,219	712,462	24,109,496	410,654	375,697	37,106	68,265	64,323	109,32
\$40,000 or more	124,639	5,505,466	124,639	5,521,028	89,052	110,451	*10,806	*6,913	21,324	41,43
Taxable returns, total	13,563,606	213,443,063	13,428,383	211,120,553	5,628,958	4,702,169	529,115	324,541	913,761	940,19
Under \$5,000	644,294	2,654,321	612,477	2,308,146	318,166	350,052	43,749	18.995	*3,977	*5.36
\$5,000 under \$10,000	2,935,154	22,993,612	2,843,680	21,856,673	1,081,785	1,237,327	127,269	93,215	*27,840	*10.55
\$10,000 under \$15,000	3,742,498	46,183,154	3,734,544	45,538,550	1,217,006	951.914	103,409	29,170	202,838	139,44
\$15,000 under \$20,000	2,774,874	48,233,881	2,770,896	47,790,226	1,217,000	825.638	102,871	59,988	276,801	236,35
\$20,000 under \$25,000	1,612,945	36,142,112	1,612,945	36,124,404	766,890	462,592	59,374	36,628	222,649	258,38
\$25,000 under \$30,000	1,016,740	27,751,297	1,016,740	27,872,029	541.761	388.497	44,531	11.367	94,009	139,32
\$30,000 under \$40,000						375,697				
\$40,000 or more	712,462 124,639	23,979,219 5,505,466	712,462 124,639	24,109,496 5,521,028	410,654 89,052	110,451	37,106 10,806	68,265 *6,913	64,323 21,324	109,32 41,43
	· ·									
Nontaxable returna, total	4,868,035	21,161,222	4,718,900	20,536,309	803,389	662,046	95,451	50,496	*3,977	*2,00
	Statutory adjustments						Contributions for nonite		Zero brecke	at amount
Size of adjusted gross income	То	tel	Peyments	to en IRA	Deduction f memed		Number of		Number of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	retums	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All raturna, total	4,337,454	3,734,034	1,042,516	1,631,204	3,517,501	2,102,831	6,542,686	314,945	17,266,323	44,383,31
Under \$5,000	63,638	43,578	*23,865	*40,253	39,773	3,325	505,092	18,219	2,537,417	3,773,24
\$5,000 under \$10,000	528,969	262,611	147,160	183,790	385,786	78,821	1,471,539	65,639	4,609,528	11,287,72
\$10,000 under \$15,000	803,388	488,788	214,764	302,461	608,509	186,327	1,598,802	80,286	3,869,764	10,467,36
\$15,000 under \$20,000	934,946	681,315	217,935	323,534	741,846	357,782	1,235,998	59,225	2,782,828	7,987,92
\$20,000 under \$25,000	826,262	739,898	153,374	227,912	722,364	511,986	764,414	38,720	1,612,945	4,919,24
\$25,000 under \$30,000	591,243	659,919	131,108	249,250	507,136	410,669	484,868	26,598	1,016,740	3,215,96
\$30,000 under \$40,000	499,720	683,560	123,691	234,438	440,348	449,122	418,073	22,509	712,462	2,321,68
\$40,000 or more	89,288	174,364	30,619	69,565	71,739	104,799	63,900	3,748	124,639	410,16
F	4 055 077	0.044.000	4 040 050	4 500.04	0.050.000	0.050.500	5 707 440		40.500.000	07.700.40

1,018,652

\*15,910 131,251 214,764 217,935 153,374 131,108 123,610

30,619

\*23,864

1,593,817

\*28,241 158,416

158,416 302,461 323,534 227,912 249,250 234,438

69.565

\*37,387

3,258,988

202 839

202,839 576,693 737,869 722,364 507,136 440,348 71,739

258,513

2,050,580

45 743

173,465 354,795 511,986

410,669 449,122

104,799

52,251

Footnote(s) et end of table.

Taxable returna, total.....

\$40,000 or more .....

Nontaxable returns, total.....

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income —

Size of adjusted gross income	Exemp	otions	Taxable	income	Child ca	re credit	Political contri	butions credit	Earned inco used to offs tax before	set income
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
·	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	47,715,803	47,715,803	17,266,323	188,041,996	1,968,685	772,402	569,855	27,565	1,559,050	206,500
Under \$5,000	7,377,642	7,377,642	2,537,417	4,302,337	*7,954	*449	*35,793	*1,285	71,588	4,108
\$5,000 under \$10,000	11,533,748	11,533,748	4,609,528	23,410,309			115,339	4,765	1,487,462	202,392
\$10,000 under \$15,000	10,539,450	10,539,450	3,869,764	37,003,722				4,733	_	_
\$15,000 under \$20,000	7,656,292	7,656,292	2,782,828	40,647,780			153,605	8,047	_	_
\$20,000 under \$25,000		4,754,733	1,612,945	31,348,659			71,741	3,716	-	_
\$25,000 under \$30,000		3,183,805	1,016,740	24,540,893			34,634	1,954	-	_
\$30,000 under \$40,000		2,300,668	712,462	21,656,042			37,107	2,511	_	_
\$40,000 or more	369,465	369,465	124,639	5,132,253	*5,666	*3,568	*6,302	*556	_	_
Taxable returns, total	34,129,851	34,129,851	13,563,606	179,030,884	1,503,362	617,538	542,013	26,364	664,193	89,366
Under \$5,000	703,952	703,952	644,294	1,943,632	_	_	*27,839	*1,058		-
\$5,000 under \$10,000	5,325,427	5,325,427	2,935,154	17,620,392	103,403			3,790	664,193	89,366
\$10,000 under \$15,000	9,883,233	9,883,233	3,742,498	36,222,924				4,733	-	_
\$15,000 under \$20,000	7,608,568	7,608,568	2,774,874	40,566,088			153,605	8,047	-1	_
\$20,000 under \$25,000	4,754,733	4,754,733	1,612,945	31,348,659			71,741	3,716	-1	_
\$25,000 under \$30,000		3,183,805	1,016,740	24,540,893				1,954	-1	_
\$30,000 under \$40,000		2,300,668	712,462	21,656,042			37,107	2,511	-	_
\$40,000 or more	369,465	369,465	124,639	5,132,253	*5,666	*3,568	*6,302	*556	-	_
Nontaxeble returns, total	13,585,952	13,585,952	3,702,717	9,011,113	465,323	154,865	*27,842	*1,201	894,857	117,135

	Income tax a	efter credits		Тахрау	rments		Overpaymer	nt refunded	Tax due at t	ime of filing
5ize of adjusted gross income	Number of		To	lal	Income tau	withheld	Number of		Number of	
	returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	13,563,606	21,419,236	17,621,799	28,232,818	17,621,799	28,232,818	16,373,681	8,232,920	1,761,173	543,146
Under \$5,000 under \$10,000	3,742,498 2,774,874 1,612,945 1,016,740 712,462 124,639	52,896 1,150,881 3,298,312 4,593,720 4,079,497 3,581,919 3,605,642 1,056,369 21,419,236	4,382,829 3,822,038 2,774,874 1,610,471 1,016,740 712,462 124,638	619,745 2,864,051 4,924,179 5,917,363 4,869,381 4,123,916 3,870,046 1,044,137 26,868,040	4,382,829 3,822,038 2,774,874 1,610,471 1,016,740	619,745 2,864,051 4,924,179 5,917,363 4,869,381 4,123,916 3,870,046 1,044,137 26,868,040	3,257,293 4,267,494 3,515,800 2,493,556 1,424,933 828,734 512,076 73,795	984,004 2,255,239 1,696,656 1,394,304 860,197 599,141 379,031 64,349 <b>5,991,949</b>	139,197 365,898 342,033 289,272 185,537 188,006 200,386 50,844 1,761,173	7,159 75,872 70,789 70,661 70,312 57,144 114,627 76,581 <b>543,146</b>
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$30,000 under \$40,000 \$40,000 or more	644,294 2,935,154	52,896 1,150,881 3,298,312 4,593,720 4,079,497 3,581,919 3,605,642 1,056,369		174,156 2,047,928 4,826,335 5,912,141 4,869,381 4,123,916 3,870,046 1,044,137	548,845 2,772,091 3,702,726 2,766,920 1,610,471	174,156 2,047,928 4,826,335 5,912,141 4,869,381 4,123,916 3,870,046 1,044,137	505,097 2,561,302 3,396,488 2,485,602 1,424,933 828,734 512,076 73,795	128,419 972,919 1,598,812 1,389,082 860,197 599,141 379,031 64,349	139,197 365,898 342,033 289,272 185,537 188,006 200,386 50,844	7,159 75,872 70,789 70,661 70,312 57,144 114,627 76,581
Nontaxsbis returns, total	_	_	4,366,906	1,364,779	4,366,906	1,364,779	4,585,654	2,240,970	_	

<sup>\*</sup>Estimate should be used with caution because of the smell number of sample returns on which it is based. NOTE: Detail may not add to total because of rounding.

Table 2.1 — Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income

	Number	Adjusted	Salaries e	and wages	Interest	received	Dividends	s in AGI	Business or net income		State in tax ref	
Size of edjusted gross income	of returns	gross	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1	1,439,739,884	33,430,919		31,969,770	105,501,492	9,219,787	39,951,281	6,596,464	58,716,248	16,585,085	6,693,541
Under \$5,000		2,151,942 12,589,196	285,321 886,233	1,216,480 7,432,400	616,755 1,310,105	1,292,559 3,285,389	244,711 405,454	270,400 720,169	139,391 349,296	- 47,413 902,128	54,688 401,391	18,172 114,014
\$5,000 under \$10,000 \$10,000 under \$15,000		33,443,611	1,905,874	23,497,418	1,943,891	5,091,262	493,656	1,069,017	497,283	1,913,534	795,670	195,359
\$15,000 under \$20,000	. 3,649,698	64,114,376	3,025,706	50,364,492	2,711,097	7,461,509	691,709	1,388,264	642,927	2,723,543	1,324,553	338,962
\$20,000 under \$25,000	. 4,182,232 4,771,338	94,513,163 131,124,292	3,742,036 4,469,901	80,580,162 118,831,390	3,176,690 3,773,634	6,995,958 6,190,073	698,957 670,486	1,549,749 1,183,217	737,677 760,801	3,867,589 4,642,864	1,703,784 2,221,443	500,915 626,764
\$25,000 under \$30,000 \$30,000 under \$35,000	4,520,163	146,861,350	4,283,417	135,721,772	3,719,462	7,069,049	830,508	1,507,805	689,099	3,585,607	2,279,811	718,282
\$35,000 under \$40,000	4,316,851	161,498,260	4,080,948	149,097,194	3,795,285	8,039,097	836,238	1,890,380	625,784	3,934,140	2,164,839	663,613
\$40,000 under \$45,000	3,066,385	130,061,297	2,888,704	119,585,950	2,760,577	6,041,098	734,304	1,672,487	479,923	3,532,946	1,593,321	596,343
\$45,000 under \$50,000		107,365,621	2,117,291	97,105,684 75,419,767	2,079,356 1,475,634	5,789,634 4,423,149	611,414 473,299	1,672,510	371,880 259,728	3,759,435 2,838,576	1,130,200 793,060	451,896 356,454
\$50,000 under \$55,000 \$55,000 under \$60,000:	1,577,534	82,634,218 62,331,174	1,497,403 994,228	53,997,041	1,017,396	4,535,287	434,368	1,633,155	182,355	2,673,098	514,706	257,916
\$60,000 under \$75,000	. 1,742,173	115,611,984	1,571,294	95,557,919	1,649,081	9,174,091	797,915	3,690,010	356,267	6,906,838	795,960	493,310
\$75,000 under \$100,000 \$100,000 under \$200,000		86,238,996 98,246,390	863,402 623,480	64,576,462 66,644,371	974,170 729,039	8,156,675 9,710,274	586,913 513,394	4,029,774 6,153,479	233,140 196,686	6,133,688 7,208,461	401,083 307,217	362,995 499,548
\$200,000 under \$500,000		56,856,985	159,681	33,570,755	194,221	6,747,058	158,493	4,685,861	59,934	2,444,722	85,258	268,003
\$500,000 under \$1,000,000	. 28,967	19,561,629	23,870	8,485,952	28,707	2,050,804	24,723	1,930,634	9,188	669,537	11,710	76,549
\$1,000,000 or more		34,535,401	12,130	7,800,370	14,670	3,448,525	13,245	3,714,107	5,105		6,391	154,424
Total taxabla returns	1 ' ' 1		32,353,219		30,408,668		8,774,053	39,001,362	1		16,055,596	6,455,323
Total nontaxable returns	1,907,297	23,063,237	1,077,700	17,789,014	1,561,102	5,135,332	445,734	949,918	709,189	3,198,394	529,489	238,218
	Ferm net inc	come less loss	Sales of can	apital assets less loss	then cap	roperty other	Pensions and		Rent net inco	ome less loss	Royelty net i	ncome less
Size of adjusted gross income	No. 1					less loss			No. or to a		Number	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	of .	Amount
	returns		returns	140	returns	(40)	returns	(00)	returns	(00)	returns	(04)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total		- 4,577,093	8,608,758	45,474,572		1,470,579			1 ' '		608,813	5,272,795
Under \$5,000 \$5,000 under \$10,000		231,686 120,735	141,352 325,571	182,862 274,213	18,300 49,432	- 8,863 26,545	57,400 428,554	166,767 1,725,419	102,222 290,643	- 330,306 - 694,954	19,444 6,893	46,416 17,460
\$10,000 under \$15,000	. 79,772	-316,350	490,475	598,770	73,857	- 65,615		3,791,733	438,794	- 705,181	29,950	76,93
\$15,000 under \$20,000	. 116,281	- 423,835	648,089	685,470	83,520	97,021	668,278	4,707,411	463,628		51,465	197,526
\$20,000 under \$25,000 \$25,000 under \$30,000		- 273,103 - 269,953	643,091 668,722	626,797 563,518	70,597 87,784	15,064 79,006	563,711 501,448	4,327,672 3,792,183			60,994 42,792	151,377 187,203
\$30,000 under \$35,000	90,294	- 373,792	784,607	503,811	83,352	31,834	492,462	3,866,231	515,609	-1,230,936	56,799	118,310
\$35,000 under \$40,000 \$40,000 under \$45,000		- 157,146 - 172,295	793,754 675,775	964,451 924,077	85,476 51,928	123,683 91,858	491,768 392,997	4,116,248 3,709,305			37,496 38,584	46,852 189,393
\$45,000 under \$50,000	1	- 163,028	569,727	1,034,434	60,267	100,171	299,958	2,998,283	349,903	I	29,810	116,476
\$50,000 under \$55,000	. 42,204	- 170,023	446,851	803,792	38,117	33,429	217,289	2,230,491	284,829	- 580,183	32,337	129,923
\$55,000 under \$60,000		-4,877	383,292 747,962		41,409 76,963	106,097 192,846		1,631,992 3,380,783		- 704,211 - 1,196,568	23,734 56,981	89,280 348,804
\$60,000 under \$75,000 \$75,000 under \$100,000	78,253 33,815	- 354,968 - 317,408	566,739		61,214	-3,025		2,052,049		- 784,455	43,288	493,99
\$100,000 under \$200,000	. 44,644	-511,872	520,286			361,175		1,743,779				1,325,61
\$200,000 under \$500,000 \$500,000 under \$1,000,000		- 325,061 184,057	162,391 26,086	7,329,401 4,739,569	37,968 6,521	91,668 53,767	35,990 3,886	838,330 126,932			20,373 4,168	819,850 403,945
\$1,000,000 or more		- 206,905	13,988		4,195	143,916		88,880			2,533	513,43
Total taxable returns		- 3,742,667	8,108,495			l		43,332,247	5.355.418	- 11,410,217	574,200	5,119,470
Total nontaxable returna		- 834,426	500,263			- 20,516			506,238	- 2,157,349	34,613	153,320
	Peripe	rship net	Ferm r	iet rental	Estate	or trust	Smell Busines	s Corporation	Unemp	loyment	Other ne	t income
Size of edjusted gross income	income	less loss	income	less loss		ne less loss		e less loss	in	nsation AGI	less	loss
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	100	returns	10.1	returns	1001
Tatel	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	1	- 896,070	221,511	889,111		5,831,498		1		3,726,483		4,041,66
Under \$5,000 \$5,000 under \$10,000		192,848 122,045	*678 *13,210			- 26,876 200,820		- 103,613 - 207,747		*3,814	50,595 114,514	85,51 - 277,45
\$10,000 under \$15,000		- 96,241	*19,225	*38,331	64,420	276,806	32,690	- 189,577	102,081	79,249	190,215	- 490,93
\$15,000 under \$20,000	142,399	- 207,619				216,855	43,776	- 185,119	233,162			- 64,125
\$20,000 under \$25,000 \$25,000 under \$30,000		- 267,703 - 3,473	25,522 30,451	113,118 46,423		207,812 191,232						286,67 204,16
\$30,000 under \$35,000	234,740	- 123,386	*13,514	*32,640	52,320	232,392	70,812	27,157	407,950	670,946	341,579	325,36
\$35,000 under \$40,000 \$40,000 under \$45,000	239,297	103,373	*13,476 *2,716									141,79 493,33
	1 ' 1	- 147,799 - 52,602			1	1	1		1	1		275,05
\$45,000 under \$50,000 \$50,000 under \$55,000		30,752	13,848 8,061	34,322 4,901	32,712				76,076	112,110	173,635	172,85
\$55,000 under \$60,000	153,347	251,330	11,707	31,624	33,673	252,731	33,767	42,778	45,039	69,198	115,089	- 15,54
\$60,000 under \$75,000		- 426,350	19,183					389,322 389,941				410,74 634,86
\$75,000 under \$100,000 \$100,000 under \$200,000		958,833 1,111,299	8,723 9,057					871,634	6,379	14,335	134,972	745,83
\$200,000 under \$500,000	141,374	- 1,622,622	4,114	143,030	33,287	749,177	37,757	1,398,620	584	1,106	44,469	847,01
	\ 22,737	- 355,157	357	2,432								120,70 145,80
\$500,000 under \$1,000,000 \$1,000,000 or more			100	10 904	] 3 UE3	614 254	U 7121					
\$1,000,000 or more	12,172	266,187	168 217 435			1	I	4,353,576 9 582 143	1			
	12,172 3,166,576		168 217,435 4,076	880,422	673,535	5,701,522	715,804	9,582,142	2,476,431	3,675,595	3,099,224	4,521,38 - 479,71

Footnote(s) et end of table.

Table 2.1 — Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income — Continued

(All tigures are estimates based on 5a	mpies — mi	Jiley amoui	its are in the	Jusanus ui	uollars)								
	Total st edjusti						Iten	nized deduction	ons				
							Medical ar expense o					Taxes paid	deduction
Size of adjusted gross income	Number : of returns	Amount	Total	То	tal	Prescription and drug		Medicel, insuran transportatio	ce and	Nondeductib (5 percent		To	otal
	Tetarns			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	24,223,222	70,051,148	358,876,015	10,675,247	21,450,276	572,846	157,695	10,674,134	34,607,300	10,675,247	13,280,474	37,902,348	115,245,288
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$50,000 \$55,000 under \$50,000 \$55,000 under \$50,000 \$55,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$100,000 under \$200,000 \$200,000 under \$500,000	78,274 393,397 860,770 1,448,216 2,196,541 2,870,634 3,165,043 3,378,207 2,499,191 1,924,885 1,369,460 927,166 827,492 600,645 151,397 21,070	1,373,210 265,679	37,590,305 28,917,821 23,990,605 18,577,879 14,521,589 26,473,427 20,031,947 22,525,887 13,385,384 3,993,889	261,726 1,174,237 1,546,098 1,682,177 1,523,762 1,314,340 999,496 800,228 479,112 275,468 179,437 141,087 180,413 75,491 35,406 6,112 528 109	660,839 3,133,092 3,364,509 3,020,197 2,239,126 1,909,633 1,507,086 1,539,215 673,635 545,521 357,673 389,889 804,523 474,028 319,716 166,936 19,217 5,442	6,968 21,154 86,936 70,960 82,335 71,796 71,999 39,286 43,431 22,420 13,162 14,716 612,542 5,756 8,425 782 135	547 4,310 29,086 25,919 14,765 16,863 21,545 13,041 18,795 5,290 4,734 4,106 3,245 2,692 2,166 80 467	261,726 1,174,237 1,546,098 1,661,069 1,523,782 1,314,340 999,496 800,228 479,112 275,466 179,437 141,087 160,413 75,486 35,406 6,112 528 109	722.558 3.575.556 4.296.165 4.460.756 3.929.343 3.690.000 3.098.013 3.116.464 1.881.670 1.191.842 823.343 791.279 1.398.605 791.991 541.451 247.595 36.342 14.127	261,726 1,174,237 1,546,098 1,682,177 1,523,782 1,314,340 999,496 800,228 479,112 275,468 179,437 141,087 180,413 75,491 35,496 6,112 528 109	42.253 446,540 959,093 1,463,603 1,702,432 <sup>2</sup> 1,793,771 1,606,218 1,489,459 1,013,082 648,910 467,799 403,213 595,604 319,531 222,310 80,812 1,138 8,706	567,127, 1,571,317, 1,571,317, 1,76,007, 4,760,333, 4,514,106, 4,314,377, 3,057,856, 2,267,607, 1,573,930, 1,086,489, 1,741,811,009,570,748,035,197,292,28,961,14,735	347,014 1,521,241 5,447,614 7,616,374 10,405,504 11,439,858 12,327,917 10,119,515 8,365,578 6,435,997 5,088,136 6,923,39 7,931,993 4,674,709 1,469,362 2,343,623
\$1,000,000 or more  Total taxable returns	1	68,155,206		9,349,450	16,258,234	523,345		9,348,337	28,745,539			36,084,957	112,278,413
Total nontaxable returns	691,464	,		1,325,797	5,192,042	49,501	15,848	1,325,797	5,861,762	1,325,797	684,855	1,817,391	2,966,875

					ite	emized deduction	ons Continue	d				
					Ta	xes paid deduc	tion — Continue	ed				
Size of adjusted gross income	State ar		Real esta	ite taxes	General sa	ales taxes	Seles taxes		Personal pro	perty taxes	Other	taxes
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Total	30,947,100	59,279,565	31,044,060	32,734,226	36,203,824	14,612,905	11,272,307	4,856,556	10,375,439	1,829,780	8,481,579	1,932,255
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$30,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$40,000	203,614 925,913 1,909,708 2,882,951 3,480,835 4,048,952 3,872,413 3,630,527 2,634,303	51,335 268,696 850,730 1,911,684 3,222,570 4,904,300 5,531,452 6,022,941 5,082,868	251,879 1,045,126 2,023,917 2,733,516 3,116,362 3,724,620 3,764,623 3,732,167 2,727,921	190,378 876,119 1,541,078 2,047,603 2,419,513 3,041,144 3,283,662 3,504,753 2,889,734	521,707 1,430,341 2,516,855 3,426,658 3,942,609 4,537,718 4,344,092 4,174,185 2,930,752	75,476 238,073 571,225 888,597 1,190,590 1,574,826 1,653,575 1,790,968 1,364,566	41,315 230,121 533,235 906,691 1,222,144 1,449,312 1,431,477 1,535,973 1,034,916	12,762 82,919 158,777 358,782 478,950 521,183 569,432 613,631 440,752	69,801 305,383 575,020 967,572 1,121,609 1,206,391 1,240,698 1,173,785 860,475	8,724 29,738 61,156 122,412 142,643 172,724 196,525 195,467 153,005	44,445 213,681 510,957 833,810 907,683 990,729 1,096,866 1,009,447 767,148	8,339 25,696 68,244 118,535 162,108 191,327 205,212 199,958 188,569
\$45,000 under \$50,000. \$50,000 under \$55,000. \$55,000 under \$56,000. \$55,000 under \$60,000. \$75,000 under \$75,000. \$75,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,936,348 1,342,331 936,343 1,459,440 850,776 627,450 168,889 23,947 12,360	4,311,458 3,362,158 2,746,755 5,105,604 3,960,431 5,022,646 3,625,262 1,198,319 2,100,335	2,049,579 1,439,209 992,809 1,589,506 930,607 694,818 186,236 27,237, 13,928	2,323,612 1,777,579 1,382,395 2,528,330 1,918,370 1,868,211 841,109 162,367 138,268	2,194,410 1,524,070 1,048,861 1,683,457 975,882 724,645 190,024 27,583 13,975	1,085,770 797,978 598,732 1,047,252 725,470 664,448 241,733 54,863 48,764	786,433 579,658 381,518 586,648 286,384 203,883 51,214 7,498 3,887	379,441 292,783 203,379 321,516 192,175 162,606 49,456 9,562 8,250	703,430 481,637 358,890 582,045 359,716 284,792 67,626 10,925 5,644	135,725 96,764 74,771 136,966 102,317 105,261 54,103 16,437 25,043	545,495 377,060 272,299 430,872 <sup>2</sup> 239,683 182,887 47,840 7,021 3,656	129,572 108,734 82,104 133,578 93,636 108,821 63,046 21,813 22,963
Total taxable returna	29,942,476	58,547,952	29,598,863	31,173,278	34,536,543	14,198,175	10,932,687	4,716,049	9,934,686	1,760,945	8,213,331	1,882,013
Total nontaxable returns	1,004,624	731,613	1,445,197	1,560,948	1,667,281	414,730	339,620	140,507	440,753	68,835	268,248	50,242

					lt.	emized deduction	on — Continued					
1						Interest paid	deduction					
	То	tal			Home mortg	ege interest			Credit card	interest	Other is	nterest
Size of adjusted gross income	Number		To	tal	Paid to institu		Paid to in	dividuals	Number		Number	
0.0	of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	of returns	Amount
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Total	34,514,190	158,176,338	26,965,426	102,110,380	26,182,270	97,401,047	2,042,805	4,709,332	24,528,636	9,823,465	26,867,649	46,242,494
Under \$5,000   \$5,000   \$5,000 under \$10,000   \$10,000 under \$15,000   \$15,000 under \$20,000   \$20,000 under \$25,000   \$25,000 under \$35,000   \$30,000 under \$35,000 under \$35,000 under \$40,000   \$40,000 under \$40,000	267,770 1,172,106 2,185,143 3,237,091 3,834,295 4,481,683 4,297,323 4,081,858 2,900,347	2,910,657 5,674,997 8,706,209 11,903,431 15,748,043	214,577 779,400 1,506,498 2,248,832 2,760,676 3,427,414 3,413,353 3,392,630 2,437,833	756,555 1,933,399 3,779,634 5,659,295 7,964,280 10,911,223 11,266,257 11,994,887 9,029,001	207,906 733,580 1,468,850 2,161,877 2,635,763 3,326,429 3,291,341 3,309,193 2,391,000	722,298 1,802,845 3,566,611 5,284,845 7,479,096 10,408,509 10,733,467 11,511,849 8,718,222	15,452 71,626 108,409 184,284 294,254 245,614 260,989 223,262 150,394	34,257 130,553 213,023 374,450 485,184 502,713 532,790 483,038 310,779	146,239 716,825 1,412,803 2,087,248 2,642,983 3,177,203 3,167,160 3,126,986 2,210,916	54,749 252,826 472,968 704,139 925,369 1,200,901 1,258,389 1,275,367 915,986	173,621 731,644 1,376,595 2,270,028 2,669,671 3,488,502 3,460,782 3,348,589 2,324,577	329,384 724,432 1,422,394 2,342,775 3,013,782 3,635,920 3,937,936 4,285,453 3,264,278
\$45,000 under \$50,000. \$50,000 under \$55,000. \$55,000 under \$60,000. \$60,000 under \$75,000. \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$5,00,000 \$10,000 under \$1,000,000	2,154,068 1,499,447 1,008,818 1,596,145 910,332 671,902 176,852 25,787 13,223	9,568,493 4,801,219 1,363,739	1,832,569 1,260,329 861,590 1,358,146 764,550 533,725 128,013 17,203 7,888	7,606,362 6,003,463 4,325,236 8,131,877 5,743,377 5,024,814 1,525,635 285,273 169,812	1,796,450 1,259,930 848,391 1,326,018 751,825 523,355 125,901 16,769 7,692	7,299,497 5,767,167 4,175,503 7,735,677 5,517,167 4,812,536 1,444,920 265,690 155,148	138,768 82,564 52,622 111,000 60,227 34,100 7,529 1,174,537	306,864 236,297 149,734 396,200 226,209 212,278 80,715 19,583	1,656,598 1,163,455 774,566 1,157,703 617,820 380,374 76,714 9,141 3,902	710,427 551,798 385,133 589,751 308,097 171,988 36,646 4,946 3,985	1,814,701 1,270,092 835,675 1,340,977 785,169 587,620 153,676 23,524 12,206	4,371,691 3,238,938 1,073,521
Total taxable returns	32,977,636	148,492,409	25,697,267	95,967,200	24,974,277	91,587,868	1,936,623	4,379,333	23,592,029	9,382,186	25,783,154	43,143,022
Total nontaxabla raturns	1,536,554	9,683,930	1,268,159	6,143,179	1,207,993	5,813,180	106,182	330,000	936,607	441,279	1,084,495	3,099,472

Footnote(a) at end of table.

Table 2.1 — Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income — Continued

(All figures are estimates based on sar	npies — moi	loy amounts	are in thouse	arida er dene		1 1 1 1 1 1	0.1					
					10	emized deduction Contribution		)				
	То	tal		Cash conti	ibutions	CONSIDURON	Other the		Carryove		Amount not because of limits	of income
Size of adjusted gross income			Under \$3,0 single orga			more to a rgenizetion	Number		Number		Number	_
	Number of returns	Amount	Number of returns	Amount	Number ot returns	Amount	of returns	Amount	of returns	Amount	ot returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(08)	(81)	(82)	(83)	(84)	(85)
Total	34,607,832	42,119,812	32,900,482	22,060,532	2,359,538	13,607,002	8,286,775	5,709,198	183,630	4,411,792	95,234	3,668,713
Under \$5,000	303,824	122,477	292,944	118,853	5,391	29,061 168,056	39,230 188,749	15,241 49,620	6,55 <del>9</del> 28,052	4,996 63,651	43,047 18,137	45,675 83,863
\$5,000 under \$10,000 \$10,000 under \$15,000	1,283,167 2,300,999	862,084 1,697,581	1,226,987 2,224,520	664,619 1,222,016	41,5 <del>9</del> 4 83,124		392,535	160,325	24,784	31,253	1,529	54,969
\$15,000 under \$20,000	3,199,361	2,436,034	3,111,850	1,771,595	108,472	493,069	540,967	176,181	26,246	22,044	12,792	26,855
\$20,000 under \$25,000	3,698,821	2,833,410	3,565,628	2,035,513	136,884		738,173 838,908	225,908 272,826	5,043 14,039	7,028 40,308	*170 *1,622	*10,055 *5,923
\$25,000 under \$30,000 \$30,000 under \$35,000	4,338,085 4,175,834	3,481,559 3,563,926	4,162,257 3,993,787	2,409,004 2,337,736	190,042 220,680		966,331	285,384	9,110	34,193	*5	*397
\$35,000 under \$40,000		3,620,819	3,847,519	2,456,716	208,071	878,828	939,681	283,382	9,937	8,303	*128	*6,411
\$40,000 under \$45,000	2,910,719	3,028,674	2,778,242	1,805,461	217,342	l .	730,318	231,133	10,799	43,624	*689	*13,647
\$45,000 under \$50,000	2,173,798		2,074,788	1,458,508	177,945		653,065	260,346	3,750	22,780	*83 *1,180	*1,557
\$50,000 under \$55,000	1,526,900 1,056,900	2,058,448 1,656,402	1,451,484 993,801	1,142,872 868,829	129,924 105,897		483,388 365,909	231,286 191,544	8,031 2,573	55,299 146,976	*2,065	*26,015 *124,032
\$55,000 under \$60,000 \$60,000 under \$75,000	1,687,810		1,554,966		206,765		622,733	399,965	9,723	49,306	428	8,188
\$75,000 under \$100,000	983,868	2,380,308	884,520	980,634	164,236		398,931	357,676	5,358 8,374	149,268	2,053	127,624 423,994
\$100,000 under \$200,000	731,490 192,544	3,148,644 2,698,122	577,458 131,350	835,373 308,330	231,173 102,427		299,822 69,892	630,465 623,030	9,250	436,316 2,745,934	3,264 7,291	2,143,755
\$200,000 under \$500,000 \$500,000 under \$1,000,000			18,627	81,042	18,493	487,142	11,619	315,124	1,165	151,572	437	143,987
\$1,000,000 or more			9,754		11,078	979,709	6,524	999,762	828	398,941	314	421,766
Total taxabla returne	33,081,208	40,557,313	31,470,755	21,171,957	2,258,753	13,094,380	7,973,997	5,560,229	135,328	4,251,244	30,498	3,520,497
Total nontaxable returns	1,526,624	1,562,498	1,429,727	868,575	100,785	512,622	312,778	148,969	48,302	160,548	64,736	148,216
		Itemized deduc	tions — Continue	a		itemized	Unuse		Exem	ptions	Taxable	income
	Net car	suelty or	Miscelle deduc	neous		uctions	brecket	amount	Market		Number	
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	of returns	Amount
	returns	(07)	returns	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
	(86)	(87)	(88) 31,454,800	<del> </del>	37,690,646	+		909,714			37,525,696	1,089,938,899
Total	. 245,831	ľ ·		1 1		1		675,694	1,153,577	1,153,577	484,037	1,558,719
Under \$5,000 \$5,000 under \$10,000	. *5,120 30,087		370,346 1,054,416		347,326 1,538,341			174,149	3,691,208	3,691,208	1,389,374	5,749,596
\$10,000 under \$15,000			1,963,606	614,251	2,628,741	7,268,630	*31,816	*51,697	6,788,544	6,788,544	2,558,017	20,035,506
\$15,000 under \$20,000					3,645,721 4,179,758		*3,977 *2,474	*3,118 *3,612	9,602,949 11,384,374	9,602,949 11,384,374	3,623,556 4,163,113	44,346,157 69,403,082
\$20,000 under \$25,000 \$25,000 under \$30,000				1,567,159 2,008,743	4,771,338		2,474	5,5,2	14,046,133	14,046,133	4,759,083	97,960,722
\$30,000 under \$35,000	. 32,647	87,138	3,885,130	2,043,092	4,520,163	20,830,781	_	-	14,204,003		4,516,434	111,857,985
\$35,000 under \$40,000	. 19,525 *5,191				4,316,85° 3,066,385	23,634,908 18,877,341	_	_	13,758,531 9,966,292	13,758,531 9,966,292	4,307,874 3,063,675	124,197,521 101,258,743
\$40,000 under \$45,000		1	1	1	2,267,609		*2,473	*1,120		7,470,255	2,268,374	83,428,837
\$45,000 under \$50,000 \$50,000 under \$55,000					1,577,534		2,473	1,120	5,176,338	5,176,338	1,575,169	64,151,224
\$55,000 under \$60,000	. *5,408	31,269	943,214	874,296	1,087,166	10,921,876	_	i –	3,654,691	3,654,691	1,083,903	47,805,725
\$60,000 under \$75,000					1,742,173 1,012,673		_	_	5,698,847 3,349,461	5,698,847 3,349,461	1,739,314 1,009,201	89,223,626 66,275,208
\$75,000 under \$100,000 \$100,000 under \$200,000			884,708 642,849		747,85			*294	2,557,694	2,557,694	745,075	75,718,847
\$200,000 under \$500,000	. 464	19,847	168,370	824,551	197,305	12,746,436		.6	677,321	677,321	196,160	43,548,465
\$500,000 under \$1,000,000			24,596 12,727		28,951 14,746		*10 *8	*15	95,464 48,057	95,464 48,057	28,687 14,650	15,631,797 27,787,139
\$1,000,000 or more					35.795.28	1		004 716				1,083,270,316
Total taxable returns				1	1,895,36		500,514 *11,932	884,716 *24,998			1,249,078	6,668,583
Total Hontaxabia raturns	+	brecket	Incom			i credits	Incon	ne tax	Alter	netive		come tax
Size of edjusted gross income	Number	nount	before Number		Number		Number	credits	Number	um tax	Number	Amount
	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount	of returns	
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
Total	37,525,690	6 114,830,793	36,814,78	228,497,339	12,095,03	9 6,439,038			311,423			225,991,360
Under \$5,000					39,34						381,013 885,886	96,224 301,474
\$5,000 under \$10,000 \$10,000 under \$15,000					310,469 618,96							1,595,100
\$15,000 under \$20,000	3,623,550	6 10,193,680	3,567,589	4,919,023	827,77	4 227,919	3,488,223	4,691,104	3,700	30,146	3,491,741	4,721,250
\$20,000 undar \$25,000	. 4,163,11	3 12,227,682	4,146,52	8,856,785							4,091,427 4,696,510	8,551,058 13,302,369
\$25,000 under \$30,000 \$30,000 under \$35,000					1,439,90 1,466,06							16,641,366
\$35,000 under \$40,000			4,306,45	2 20,534,234	1,375,39	2 475,848	4,288,320	20,058,386	15,533	67,657	4,292,062	20,126,043
\$40,000 under \$45,000				18,109,980	1,055,73	1	1	1		1	3,056,533	17,738,790
\$45,000 under \$50,000					799,00					52,190	2,263,666	15,655,552
\$50,000 under \$55,000 \$55,000 under \$60,000		9 5,215,032 3 3,588,332		13,051,048 10,273,937	606,24 434,57		1,567,215				1,569,700 1,083,832	12,838,326 10,139,573
\$60,000 under \$75,000				4 21,265,521	771,83	4 536,836	1,724,347	20,728,685	44,384	286,139	1,733,531	21,014,824
\$75,000 under \$100,000	1,009,20	1 3,312,791	1,008,23	2 18,141,500	518,01	8 443,832	1,001,011	17,697,669	44,266			17,995,618
\$100,000 under \$200,000 \$200,000 under \$500,000											746,408 196,901	25,271,586 18,501,873
\$200,000 under \$500,000 \$500,000 under \$1,000,000										392,623	28,896	7,448,377
\$1,000,000 or more							14,624	13,182,32	3,126	864,939		14,051,957
Total taxeble returns	36,276,61	8 111,964,386	36,275,42	3 227,891,374	11,555,67	7 5,833,073	36,240,292	222,058,30	311,423	3,923,326	36,295,785	225,991,360
Total nontaxeble returns	1,249,07	8 2,866,406	539,36	2 605,965	539,36	2 605,965	<u> </u>			<u> </u>		

<sup>\*</sup>Estimete should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

\*Nondeductible amount for prior year returns is 3 parcent of AGI.

NOTE: Detail may not edd to total because of rounding.

Table 2.2 — Returns With Itemized Deductions: Sources of Income and Adjustments, Deductions and Tax Items, by Maritai Status (All figures ere estimates based on samples — money amounts are in thousands of dollars)

Hen.							SDIOI SELIOI DE			annoted B.	and oil	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of of	Amount
	(1)	(2)	(6)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Adjusted gross income less deficit	38,203,092	1,439,739,884	27,281,239	1,156,248,036	286,329	7,504,429	2,745,721	67,003,123	73,780	4,541,554	7,816,023	204,442,743
Salaries end wages	33,430,919		24.892.390	981 893 974	224 155	4 939 783	2 539 691	58.076.172	57 B 25	2 500 020	5 710 050	140 077 521
Interest received.	31,969,770		23,293,391	71,016,564	193,048	734,684	1,917,148	3,819,030	73,780	1.628,900	6.492.403	28 302 314
Dividends in AGI	9,219,787	39,951,281	6,302,086	25,881,434	50,842	472,193	429,987	1,133,504	31,496	112,656	2,405,376	12,351,493
State income tax retunds	16,585,085	6,693,541	12,708,466	5,282,598	96,156	33,765	1,143,099	369,063	26,132	42,248	2,611,232	965,866
	246,342	2,130,207	33,633	611,14	n n n	660,02	120,514	1,05,360,1	I	1	85,239	967,154
DUSTINGS OF PROPERTY.			0									
Mot too		777'512'69	3,926,253	59,332,623	31,774	584,695	159,299	1,792,806	11,813	105,590	494,228	6,500,064
Calco of against accordan	760,676,1	9,599,529	1,660,410	8,203,442	6,619	34,160	73,939	244,643	2,000	9.023	230,129	1,108,262
Not per	700 000 0	40.000 520	000 000	100								
Not foe	486,836,0	49,005,579	4,623,298	38,314,965	25,287	703,585	243,738	1,211,807	20,890	75,739	1,386,781	8,699,482
Calce of propage other than contol perste	_	3,331,007	000,730	2,009,049	8,412	11,653	90,423	133,321	13,710	11,248	512,480	785,436
Panelone and conviting in AGI		970,074,1	200,000	2/0,200,1	4,233	2,892	19,605	36,285	9,647	-57,165	122,358	132,894
Bant not income face face	_	333,433,64	00000000	34,023,233	10,00	404,300	238,438	1,462,187	34,5/4	205.577	1,210,827	8,282,360
Boyalty net income less loss	_	5 27 2 205	207.010,4	010,400,1	775,67	088,021 -	240,712	250,032	10,866	-37,801	1,053,209	- 1,358,526
Farm rental income less loss	_	889 111	130,060	4,007,008	00000	44,042	212,02	1,00,770	0.00	3,477	0/6,/51	1,070,144
Partnership net income less loss		906,070	000,001	700,700	25,739	- 12,029	13,091	- 12,047	/E-		62,67	503,080
Estate or trust net income less loss		5 831 498	344 465	2 403 667	1 987	76.882	30,604	067') -	14,390	1,850.492	542,054	111,228
Small Business Corporetion net income less loss		8.507.052	715,246	7 233 990	3 190	72,356	20,00	174 202	730	0.000	340,100	4,000,400
Farm net income less loss	-	- 4 577 093	1 034 531	- 4 047 881	2.546	30,680	00,00	007,471	700	3,530	050,70	1,023,165
Unemployment compensation in AGI	2.516.749	3,726,483	2,105,513	3.234.278	10,710	12,803	116 288	108 466	2,40,4	015,000	700,080	950 530
Other income less loss	3,328,397	4,041,664	2,655,428	3.109,330	12,752	- 249 487	176 734	348.815	15.530	366,734	467.053	354,936
Totel statutory adjustments	:	70,051,148	20,697,307	60,481,680	74.262	262,447	823.753	2.178.394	26,932	62.413	2 601 003	7 066 214
Payments to en IRA	11,183,002	27,546,256	8,755,033	23,245,153	39,121	78.268	557,419	965,540	25.716	46.507	1 805 713	3 210 788
Peyments to e Keogh plan	564,154	3,766,549	472,347	3,272,902	4,389	16,176	14,869	69,419	1.398	11.055	71.151	396 996
Alimony paid	:	3,145,047	246,724	1,639,755	11,701	101,482	56,313	339,066	.687	*3,116	159,386	1,061,629
Total itemized deductions	•	358,876,015	27,281,239	284,192,809	286,329	2,252,563	2,745,721	17,668,275	73,780	1,862,707	7,816,023	52,899,661
Medical and dental expense deduction		21,450,276	7,542,771	13,468,886	101,996	136,350	863,674	1,081,829	29.133	56,095	2,137,673	6,707,117
lates pell deduction		115,245,288	27,226,539	91,500.594	282,167	675,586	2,738,158	5,786,443	73,780	727,766	7,581,704	16,554,898
Contributions deduction	34,514,190	138,176,338	25,725,833	130,092,881	240,962	853,286	2,627,268	7,870,417	63,071	903,595	5,857,056	18,456,160
Naticasually or that loss		244, 19,012 pA5, p32	140,1304	33,455,55	238,929	383,925	2,455,643	1,546,550	62,623	89,082	6,419,134	6,663,989
Miscellaneous deductions		21 038 470	22 875 204	15 185 096	2071 170	100,001	197,54	80,389	60	1 00	53,939	132,997
Excess itemized deductions		241,999,894	27.281.239	191 436 597	276.662	1 774 220	2 745 721	11 353 117	23,089	1 611 955	5,045,103	4,384,501
Unused zero bracket amount	512,446		1	I	. 9,667	8.417	1	1	3 1	2	502 779	901,957
Contributions deduction for nonitemizers			1	Ī	1	1	I	1	1	1	1	
Taxable income	•	1,089,938,899	26,869,075	872,062,849	271,738	5,267,480	2,699,746	49,047,972	192'69	2,815,605	7,615,370	160,744,992
lotal tax credits	_	6,439,038	9,632,339	5,589,212	896'09	29,131	981,070	364,446	23,731	11,666	1,406,931	444,584
Cond care credit	4	1,423,192	3,683,885	1,177,822	15,085	3,323	563,802	233,163	*7.756	.2,786	25,483	6,097
Recidential energy and disabled	101,134	22,383	43,759	4/8/1	1 8	6		2,549	1	13	49,431	7,960
Political contributions cradit	:	196,644	507.02	460,033	4,040	487		31,015	66.	<b>8</b> 0 (	224,288	38,099
Foreign tax credit		388 901	212,027	342 143	5,670	7 200	12,848	1,004	4,312	200	9/8/05/	25,001
Investment credit.	3,448,714	4.378.675	2.910,009	3.848.931	12.318	18.261		83,040	00,0	9 515	437 589	37,720
Earned income credit used to offset income tax before					î				2	0.00	127,1200	4 3,079
credits	117,240	10,037	30,874	2,074	1	1	80,683	7,815	.5,683	.148	I	1
Income tax effer credits	36,240,292	222,058,301	25,993,834	178,334,768	264,259	1,352,086	2,584,698	8,056,748	65,787	819,003	7,331,714	33,495,695
Total recent the minimum tax	311,423	3,923,326	228,446	2,984,229	1,648	73,411	12,202	109,750	*5,726	7,385	63,401	748,551
Total to liability	36,295,795	225,991,360	26,037,889	181,326,937	264,450	1,426,964	2,589,339	8,166,537	65,826	826,388	7,338,291	34,244,535
Total taxpavments	36,735,342	233,551,022	26,532,034	187,913,183	267,271	1,485,236	2,614,846	8,363,701	65,826	836,836	7,417,565	34,952,067
Income tax withheld	33.550.721	201.487.975	24 924 752	163 795 190	219,010	752,075	2551350	0,037,042	2/0//0	1,047,494	7,102,713	37,946,136
Estimated tax payments		43,276,478	4.064.763	32.013.433	50,216	467.744	205 170	1 043 213	25,12	196,821	1 776 765	0 555 267
Overpayment refunded	.,	44,310,561	19,837,656	34,101,953	158,685	180,012	2.344.814	3.121.182	37.193	53,266	5 015 169	6.854 148
Tax due at time of filing		27,829,263	6,302,037	21,956,292	110,259	329.286	336.342	724 052	24 030	43.454	2 133 956	4 776 179

Estimate should be used with caution because of the small number of sample returns on which it is based. NOTE. Detail may not add to total because of rounding.

Table 2.3 — All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

					Exemp	tions for age 65 or	over	
	Number	Number	Number of	Number	Number	Adjusted	Total inco	me tax
Size of edjusted gross income	of returns	of exemptions	exemptions for taxpeyers	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	99,438,708	240,886,327	146,947,849	11,891,145	15,890,548	258,302,843	9,888,880	42,054,99
Under \$5,000	17,243,445	26,324,019	19,579,884	1,241,201	1,567,319	977,148	184,671	36,86
\$5,000 under \$10,000	16,448,678	33,213,263	20,592,570	3,002,674	3,759,594	22,561,605	2,246,132	636,30
\$10,000 under \$15,000	14,061,086	31,804,454	19,023,468	2,334,497	3,140,716		2,204,142	1,674,08
\$15,000 under \$20,000	11,484,459	28,332,765	16,842,405	1,610,830	2,264,024			2,272,85
\$20,000 under \$25,000	8,815,390	23,170,012	13,984,733	969,087	1,324,370			2,222,46
\$25,000 under \$30,000	7,635,404	22,060,087	12,884,487	587,173	820,987		584,621	1,921,68
\$30,000 under \$35,000	6,020,636	18,595,453		424,228	560,618		416,405	1,809,12
\$35,000 under \$40,000	5,054,470	15,956,572		374,531	499,715	14,030,719		2,071,54
\$40,000 under \$45,000	3,485,297	11,159,013	6,534,590	276,148	385,795	11,648,649	276,148	1,926,08
\$45,000 under \$50,000	2,477,744	8,113,106	4,726,126	227,439	326,419			1,971,46
\$50,000 under \$55,000	1,683,504	5,470,952	3,224,112	138,166	198,210			1,312,59
\$55,000 under \$60,000	1,156,369	3,854,884	2,208,053	126,907	187,530			1,451,51
\$60,000 under \$75,000	1,817,829	5,922,702	3,450,549	214,645	301,609			3,149,14
\$75,000 under \$100,000	1,049,444	3,478,974	1,986,144	157,989	238,476			3,293,58
\$100,000 under \$200,000	761,193	2,601,677	1,435,533	142,142	219,864			5,509,56
\$200,000 under \$500,000	199,711	683,937	364,678	52,171	78,326			5,013,89
\$500,000 under \$1,000,000	29,215	96,198	54,073	7,125	10,703			1,870,06
\$1,000,000 or more	14,834	48,259	27,198	4,192	6,273	9,855,500	4,187	3,912,14
Totel taxable returns	81,639,509	201,014,344	123,731,354	9,888,880	13,116,360	249,840,588		42,054,99
Total nontaxable returns	17,799,199	39,871,983	23,216,495	2,002,265	2,774,188	8,462,255	_	-

					Exemptions to	r dependents				
			Total				Exempte	ons for children a	t home	
Size of edjusted gross income				Total inc	ome tax		Monte		Total ince	ome tax
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of retums	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	39,166,859	77,865,213	1,093,191,863	32,590,041	145,920,567	36,790,984	71,642,030	1,034,543,490	30,443,161	137,114,413
Under \$5,000	2,897,503 4,413,000 4,767,479 4,675,744 3,981,389 4,126,629 3,598,921 3,041,908 2,124,803		33,392,770 59,651,555 81,735,609 89,663,698 113,339,871 116,830,247 113,771,928	4,532,723 3,911,847 4,058,917 3,570,113 3,028,293	275,996 398,130 2,913,100 5,813,355 7,606,606 10,970,032 12,731,699 13,419,256 11,616,800	2,758,714 4,050,267 4,363,463 4,305,876 3,751,031 3,851,852 3,401,697 2,955,064 2,057,319		30,544,017 54,603,075 75,218,684 84,499,880 105,809,744 110,425,831 110,508,787	28,451 1,219,868 3,918,813 4,167,547 3,685,136 3,786,782 3,375,365 2,941,450 2,050,002	264,690 302,712 2,547,634 5,198,054 7,057,653 10,018,826 11,864,612 12,952,987 11,176,912
\$45,000 under \$50,000	1,048,292 718,476 1,096,088 596,414	2,169,191 1,250,292 944,149 240,380 31,368	41,154,293 72,752,198 50,832,682 57,853,757 30,893,960 9,754,677	1,041,503 715,353 1,088,590 593,919 437,334 105,852 14,472	9,851,492 8,111,199 6,325,782 12,399,067 9,826,175 13,911,724 9,630,572 3,648,206 6,471,378	1,466,210 993,926 685,878 1,044,498 568,175 416,004 101,088 13,610 6,312	2,877,605 1,889,004 1,367,266 2,002,121 1,160,726 879,261 224,468 28,651 13,209	52,077,253 39,286,666 69,295,320 48,389,351 54,848,413 29,441,373 9,129,204	1,461,086 987,487 682,755 1,037,001 565,862 414,836 100,854 13,569 6,297	9,487,824 7,626,130 6,006,836 11,743,717 9,329,071 13,117,559 9,167,626 3,415,712 5,835,858
Total taxable returns	32,590,041 6,576,818	64,036,595 13,828,618			145,920,567 —	30,443,161 6,347,823	58,725,638 12,916,392		30,443,161	137,114,413

				Exe	mptions for depe	ndents - Continu	ied		·	
		Exemptions	for children away	from home			Exe	emptions for parei	nts	
Size of adjusted gross income				Total inc	ome tax				Total inco	ome tax
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	1,516,680	2,265,873	47,545,156	1,382,891	7,525,315	1,467,589	1,679,969	39,108,497	1,242,923	5,334,373
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	53,003 128,597 174,995 205,159 172,722 168,943 146,440 127,586 66,638	83,737 219,338 238,249 330,620 245,469 238,990 231,713 173,167 99,281	2,192,037 3,641,132 3,896,717 4,649,304 4,758,371 4,797,219	69,710 166,567 201,797 168,524 164,656 145,581 127,585	10,648 18,786 136,478 334,465 389,288 560,900 639,982 619,610 389,831	270,457 179,015 154,214 155,732 104,311	117,226 235,529 310,228 204,586 185,010 165,370 116,424 52,324 80,603	1,711,681 3,354,333 3,114,427 3,461,643 4,275,783 3,399,921 1,783,209	8,038 123,347 242,615 168,047 146,699 153,447 100,728 46,956 67,313	5,212 47,569 191,679 220,208 279,665 449,386 388,344 193,660 365,789
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	62,353 57,657 35,028 56,102 31,706 23,423 5,074 792 462		3,032,990 1,991,640 3,776,578 2,711,699 3,007,013 1,445,781 551,171	57,476 34,823 56,102 31,705 23,421 5,053 788	448,638 465,816 321,418 686,453 535,144 768,816 453,506 206,161 539,373	24,914 46,633 22,776 18,381 4,555 786	43,572 27,940 51,633	2,020,596 1,432,658 3,115,139 1,940,127 2,445,248 1,306,046 530,377	29,816 37,847 24,745 46,450 22,775 18,296 4,544 783 477	182,964 297,361 219,264 525,289 365,928 602,414 400,611 197,064 421,965
Total taxable retums	1,382,891 133,789	2,024,214 241,659			7,525,315 —	1,242,923 224,666	1,405,865 274,104		1,242,923 —	5,334,373 —

Footnote(s) at and of table.

Table 2.3 - All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income - Continued

		Everntions	for dependents -	Continued		Number of	everations other	then age or blindn	ose Total
			ons for other dep			NGIIIDEI GI	exemplions offer	Total inco	
Size of edjusted gross income	Number	N	44	Total inc	ome tax	Number	Adjusted		7.
	of returns	Number of exemptions .	Adjusted gross income less deficit	Number of returns	Amount	of returns	grass income less deficit	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	1,647,530	2,277,341	35,320,834	1,396,088	3,795,876	99,438,708	2,139,904,356	81,639,509	301,923,057
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$40,000	293,977, 372,368, 282,581	72,788 456,322 487,602 366,586 253,247 190,886 146,507 84,683 68,489	- 36,995 2,242,846 4,628,573 4,917,283 3,550,244 3,903,817 3,591,877 2,583,613 2,114,693	136,913 335,998 278,603 159,962 139,710	3,036 41,992 250,937 370,530 293,857 385,384 385,864 275,158 240,616		9,899,636 123,173,540 174,322,711 199,777,702 198,021,274 209,274,643 195,263,778 188,944,011 147,745,619	4,615,640 12,474,889 13,383,801 11,276,871 8,702,306 7,547,355 5,976,281 5,029,623 3,475,445	894,609 5,387,814 12,791,831 18,491,021 20,985,028 23,793,004 23,926,881 24,678,348 21,051,964
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	37,929 18,892 12,340 20,917 10,983 6,037 1,873 306 178	51,675 28,157 15,726 30,982 13,023 7,552 2,385 482 249	1,789,202 992,063 708,301 1,405,716 940,124 848,365 542,900 201,767 396,445	18,723 12,339 20,917 10,802 6,036 1,870 306	227,619 148,938 110,180 255,166 191,220 203,257 174,746 75,152 162,223	2,477,744 1,683,504 1,156,369 1,817,829 1,049,444 761,193 199,711 29,215 14,834	117,176,609 88,168,418 66,283,709 120,594,722 89,289,787 100,041,518 57,509,946 19,729,296 34,687,437	2,471,328 1,675,670 1,153,035 1,809,017 1,045,455 759,565 199,284 29,144 14,800	17,623,277 14,041,172 11,057,312 22,256,691 18,759,377 25,762,519 18,775,081 7,526,585 14,120,545
Total taxeble returns	1,396,088 251,442	1,880,878 396,463	33,694,563 1,626,271	1,396,088 —	3,795,876 —	81,639,509 17,799,199	2,097,045,567 42,858,789	81,639,509	301,923,057

	Number of	exemptions oth	ner than age o	r blindness	Number of	exemptions of	her than age o	or blindness	Number of	exemptions off	ner than age of	or blindness
		Or	ne			Tv	wo .			Thi	ree	
Size of adjusted gross income	Number	Adjusted	Total inc	ome tax	Number	Adjusted	Total inc	ome tax	N		Total inc	ome tax
	of returns	gross income less deficit	Number of retums	Amount	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	41,457,268	495,665,652	32,280,750	66,564,682	24,376,307	635,599,149	20,826,439	99,065,316	12,906,908	353,905,219	10,764,732	49,059,028
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$40,000	9,826,639 6,836,290 4,473,208 2,779,084 1,752,602 933,065	84,331,948 77,492,135 62,084,329 47,743,370 30,081,233 22,084,572	4,566,090 9,482,785 6,746,601 4,456,126 2,766,469 1,745,011 928,133 585,909 310,246	4,661,260 8,266,675 9,491,135 8,883,573 7,347,882 4,968,844 3,861,148	3,453,163 3,578,705 3,220,902 2,527,161 2,133,426 1,701,622	26,536,295 44,308,028 56,016,344 56,821,520 58,505,726 55,207,752 57,086,279	2,165,232 3,431,462 3,169,845 2,493,759 2,120,003 1,688,533 1,523,028	555,483 2,613,417 4,679,97J		11,159,081 19,431,772 27,299,506 30,987,167 35,093,161 39,309,926 35,733,288	1,926 522,613 1,439,677 1,529,946 1,352,191 1,263,682 1,206,091 953,530 674,865	1,008,542 2,011,973 2,841,166 3,683,230 4,626,128 4,468,273
\$45,000 under \$50,000 \$50,000 under \$50,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	144,824 93,018 65,911 24,376 3,356 1,909	5,390,303 4,485,923 9,609,188 7,947,510 8,593,499 6,740,306 2,300,615 4,837,883	180,247 102,893 78,076 143,932 92,799 65,865 24,319 3,348 1,901	999,599 2,303,012 2,133,363 2,666,630 2,189,335	377,221 598,063	28,729,729 21,636,570 39,661,809 31,569,402 34,890,084 20,539,042 7,983,171	547,874 377,051 597,641 370,956 266,236 71,389 11,767	4,934,854 3,898,321 7,867,517 7,042,189 9,542,67 7,175,26 3,105,51	510,926 372,188 240,464 377,993 171,352 123,978 28,238 4,533 2,214	19,479,402 13,763,839 25,102,289 14,634,342 16,182,344 8,027,754 3,064,262	509,206 368,879 240,462 372,140 170,876 123,748 28,171 4,518 2,211	3,487,153 3,080,392 2,292,962 4,495,325 3,040,065 4,061,336 2,645,620 1,169,246 2,042,747
Totel taxable returns		480,848,240 14,817,413	32,280,750 —	66,564,682 —	20,826,439 3,549,868	627,055,042 8,544,107	20,826,439 —	99,065,316	10,764,732 2,142,176	346,001,089 7,904,130	10,764,732 —	49,059,028

	Numbe	r of exemptions other	er than age or blin	dness:	Numbe	r of exemptions oth	er than age or bline	iness:
		Fou	11,			Five or	more	•
Size of adjusted gross income	Number	Adjusted	'fotal inc	ome tax	Number	Adjusted	Total inci	ome tax
	of returns	gross income less deficit	Number of returns	Amount	of returns	grass income less deficit	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	12,303,062	396,430,684	10,827,006	54,298,325	8,395,163	258,303,652	6,940,582	32,935,706
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	589,336 882,328 1,162,370 1,279,726 1,260,430 1,498,103 1,263,956 1,263,511 880,644	- 5,045,946 6,783,363 14,530,632 22,484,151 28,467,979 41,230,957 41,040,968 47,377,969 37,335,936	3,766 233,761 1,033,102 1,240,572 1,239,109 1,469,485 1,253,715 1,260,496 878,430	170,919 38,684 599,655 1,470,659 2,249,115 3,814,576 4,375,080 5,483,166 4,701,362	395,254 809,674 929,771 937,732 872,656 969,215 911,942 711,460 481,420	- 4,391,758 6,146,373 11,720,331 16,485,565 19,660,278 26,693,430 29,623,899 26,661,903 20,421,722	1,271 70,498 732,959 880,382 850,778 949,174 899,809 706,660 480,061	49,579 6,049 303,542 837,284 1,324,336 2,133,951 2,770,400 2,846,616 2,404,826
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	586,917 426,717 280,136 449,638 253,431 172,621 43,765 5,122 2,309	27,836,414 22,373,649 16,048,109 29,767,709 21,543,518 22,725,732 13,339,453 3,409,409 5,172,682	586,410 424,926 278,742 448,554 252,701 172,150 43,677 5,107 2,303	3,816,528 3,236,561 2,412,538 5,001,164 4,119,882 5,441,896 4,019,373 1,268,777 2,078,391	385,935 232,605 180,429 247,311 159,412 132,033 31,808 4,418 2,088	18,210,531 12,195,334 10,349,268 16,453,727 13,595,014 17,649,659 8,863,390 2,971,840 4,992,944	384,536 231,098 178,704 246,750 158,123 131,566 31,728 4,404 2,081	2,303,927 1,621,963 1,453,892 2,589,673 2,423,877 4,049,979 2,745,484 1,090,754 1,979,572
Total taxeble returns Total nontaxeble returns	10,827,006 1,476,056	391,648,811 4,781,874	10,827,006 	54,298,325 —	6,940,582 1,454,581	251,492,385 6,811,266	6,940,582 —	32,935,706

NOTE: Detail may not add to total because of rounding.

## Table 2.4 — All Returns: Exemptions by Type, and Number of Exemptions, by Marital Status

			Ŀ		Exemp	otions for age 65 or ov	ver	
****	Number	Number	Number	Number	Number	A 45	Total incon	ne tax
Merital status	returns	exemptions	exemptions for taxpayers	of returns	of exemptions	Adjusted gross income less deficit	Number of retums	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns	<b>99,43</b> 8,708 47,484,266	<b>240,886,327</b> 164,855,933		<b>11,891,145</b> 6,583,170	<b>15,890,548</b> 10,582,573	258,302,843 169,616,248	<b>9,888,880</b> 5,420,451	42,054,999 28,321,275
Total Spouse filing Spouse not filing	879,063 854,188 24,875	1,539,585 1,445,644 93,941	854,188	69,051 69,051	69,051 69,051	1,948,758 1,948,758	52,922 52,922	478,49- 478,49-
Returns of surviving spouses Returns of single persons	9,355,250 120,635, 41,599,494	25,150,994 346,736 48,993,079	9,355,250 120,635	190,247 15,633 5,033,044	190,247 15,633 5,033,044	3,419,956 276,785 83,041,096	150,826 *7,674 4,257,007	475,93. *29,74: 12,749,55

					Exemptions to	r dependents				
			Total				Exemption	ons for children a	t home	
Marital status	Number	Number	Adiusted	Total inc	ome tax	Number	Number	Adjusted	Total inco	ome tax
	of returns	of exemptions	Adjusted gross income less deficit	Number of returns	Amount	ot returns	of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns	<b>39,166,859</b> 28,673,700	<b>77,865,213</b> 59,209,075	1,093,191,863 933,222,682	<b>32,590,041</b> 25,306,248	145,920,567 128,810,091	<b>36,790,984</b> 27,928,726			<b>30,443,161</b> 24,621,641	137,114,413 124,383,239
Total Spouse filing Spouse filing Spouse not filing Returns of heads of households Returns of surviving spouses	290,669 20,860 8,568,038	566,556 522,365 44,191 15,605,495 210,468	4,364,476 4,068,121 296,356 123,093,020 5,102,466	231,933 215,054 *16,879 5,751,741 94,817	610,890 580,895 *29,995 11,514,499 880,073	275,718 258,836 *16,882 7,802,077 120,635		3,502,414 *236,908 109,749,437	201,264 188,362 12,902 5,061,207 94,817	501,647 478,361 *23,286 10,006,437 880,073
Returns of single persons		2,273,619	27,409,218	1,205,302	4,105,013	663,828	983,399		464,232	1,343,017

	Exemptions for dependents — Continued												
Marital status	Exemptions for children away from home						Exemptions for parents						
	Number	Number	Adjusted	Total income tax		Number	Number	Authoritant	Total income tax				
	of of exemptions	Adjusted gross income less deficit	Number of returns	Amount	of retu <b>rn</b> s	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount				
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)			
All returns	<b>1,516,680</b> 779,301	<b>2,265,873</b> 1,152,723			<b>7,525,315</b> 4,724,412	<b>1,467,589</b> 721,433	1, <b>679,969</b> 848,838		1,242,923 634,942	<b>5,334,373</b> 3,992,553			
Total	23,926 19,948 *3,978	39,769 31,814 *7,955	456,376	18,783 14,806 3,977	101,728 95,019 *6,709	6,629 6,629	6,629 6,629	147,471 147,471	*6,624 *6,624	*28,080 *28,080			
Returns of heeds of households	108,496	153,376 *11,934 908,071	2,690,955	96,572 *11,934 548,392	392,481 *16,656 2,290,039	642,859 *2,528 94,140	705,970 *2,528 116,004	*98,309	523,122 *2,523 75,712	1,137,070 *11,247 165,423			

		Exemptions	for dependents — (	Number of exemptions other then ege or blindness: Total					
		Exemption	ons for other depen			Total income tax			
Maritel status	Number	Number	Adinatad	Total inco	ome tax	Number	Adjusted	Number	
	of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	of returns	gross income less deficit	Number of returns	Amount
_	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns	1 <b>,647,530</b> 733,268	<b>2,277,341</b> 979,849	<b>35,320,834</b> 21,198,836	<b>1,396,088</b> 655,601	<b>3,795,876</b> 2,471,218	99,438,708 47,484,266	2,139,904,356 1,484,206,935	<b>81,639,509</b> 42,070,953	<b>301,923,057</b> 218,238,039
Total	18,400 15,926 *2,474	20,875 15,927 *4,948	241,315 172,639 *68.676	18,393 15,919 *2,474	26,272 17,224 *9,047	879,063 854,188 24,875	11,518,120 11,159,177 358,943	682,278 661,386 *20,892	1,961,034 1,921,178 *39,856
Returns of heads of households	716,592	1,009,789 *683 266,145	10,973,926 *25,068 2,881,688	580,012 *502 141,580	921,121 *3,950 373,315	9,355,250 120,635 41,599,494	135,515,497 5,102,466 503,561,338	6,385,582 94,817 32,405,879	13,023,264 880,073 67,820,648

	Number of exemptions other than age or blindness:				Number of	exemptions other	er than age or	blindness:	Number of exemptions other than ege or blindness:			
	One					Tw	0		Three			
Mentel status	Number of returns	Adjusted	Total income tax		Number	Adjusted	Total income tax				Total income tax	
		gross income less deficit	Number of returns	Amount	ot returns	gross income less deficit	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount
_	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns		495,665,652 —	32,280,750 —	66,564,682 —	24,376,307 18,810,566	<b>635,599,149</b> 550,984,253		99,065,316 89,427,948		353,905,219 309,490,825	10,764,732 8,805,433	<b>49,059,028</b> 44,439,767
Total	563,519 563,519		446,332 446,332 —	1,340,283 1,340,283 —	160,507 156,492 *4,015	1,932,735 1,870,147 62,587	118,159 114,146 *4,013	266,318 256,457 *9,861	77,140 74,663 *2,477	1,237,955	59,807 57,333 *2,474	210,140 202,638 *7,501
Returns of heads of households	787,212		_	1,508,764	4,408,002 59,478	64,719,916 1,316,991	3,130,913 45,790	6,731,075 164,821	2,447,772 35,594	34,915,997 777,680	1,562,865 27,451	3,124,862 104,467
Returns of single persons	40,106,537	476,152,119	31,200,577	63,715,634	937,754	16,645,254	766,872	2,475,154	378,198	7,435,654	309,176	1,179,793

	Numb	er of exemptions of	her than age or blind	ness:	Number of exemptions other than age or blindness:						
		Fe	our		Five or more						
Marital status	Number	Adiustad	. Total inci	ome tax	Nontro	A divisa of	Total income tax				
	of returns	Adjusted gross income less deficit	Number of retums	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount			
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)			
All returns	<b>12,303,062</b> 11,036,296	<b>396,430,684</b> 375,502,857		<b>54,298,325</b> 52,122,666	<b>8,395,163</b> 7,669,200	258,303,652 248,229,000	<b>6,940,582</b> 6,526,674	<b>32,935,706</b> 32,247,659			
Total	58,288 42,379 *15,909	812,652 632,080 *180,572	30,424	91,786 78,340 13,446	19,609 17,135 *2,474	396,614 327,939 *68,676	15,625 13,151 *2,474	52,507 43,459 *9,047			
Returns of heeds of households	1,041,338 24,338 142,802	14,581,345 2,939,512 2,594,318	686,966 20,354	1,130,125 597,674 356,073	670,926 *1,225 34,203	8,875,762 *68,283 733,993	370,997 *1,222 26,064	528,437 *13,110 93,993			

<sup>\*</sup>Estimate should be used with caution because of the smell number of sample returns on which it is based. NOTE: Detail may not add to total because of rounding.

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

	Number of	Adjusted	Salaries and wages		Interest received		Dividends in edjusted gross income		Total net income less loss from business activities'	
Size of adjusted gross income	returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Ali returns, total	11,891,145	258,302,843	4,019,900	57,324,830	11,149,626	91,985,106	4,391,134	26,279,134	1,972,170	5,791,42
No adjusted gross income	123,687	- 2,839,074	18,055	242,151,	101,409	559,515	22,984	142,595	102,104	- 2,174,28
\$1 under \$5,000	1,117,514	3,816,221	311,875	920,238,	928,644	2,013,645	195,627	221,304	213,351	- 209,32
\$5,000 under \$10,000	3,002,674	22,561,605	860,905	4,389,946,	2,769,543	10,196,910	690,791	1,048,605	263,990	245,20
\$10,000 under \$15,000	2,334,497	28,658,005	704,477	5,453,548,	2,192,501	12,575,806	701,384	1,587,726	242,628	186,26
\$15,000 under \$20,000	1,610,830	27,913,313	554,670	5,517,294	1,553,889	12,232,558	674,698	1,883,884	222,878	262,99
\$20,000 under \$25,000	969,087	21,624,565	380,347	5,041,554	924,872	8,920,974	440,733	1,541,333	144,078	341,979
\$25,000 under \$30,000	587,173	16,011,678	244,754	4,141,252	558,352	5,921,385	264,639	987,366	93,524	157,655
\$30,000 under \$40,000	798,759	27,755,630	344,113	7,172,554	785,281	9,254,000	431,847	2,369,281	184,104	722,140
\$40,000 under \$50,000	503,587	22,393,031	218,220	5,459,737	497,531	7,026,808	326,206	1,988,297	129,069	527,200
\$50,000 under \$75,000	479,718	28,711,308	218,308	6,657,550	476,335	9,830,823	333,035	3,221,291	179,863	869,281
\$75,000 under \$100,000	157,989	13,412,212	59,029	2,199,571	156,714	4,082,648	128,414	2,344,533	64,074	746,026
\$100,000 under \$200,000	142,142	18,884,999	68,935	3,924,574	141,426	4,709,369	123,431,	3,522,815	84,479	1,355,194
\$200,000 under \$500,000	52,171	14,724,442	28,960	4,152,029	51,880	2,675,860	46,915	2,569,751	38,843	1,079,437
\$500,000 under \$1,000,000	7,125	4,819,407	4,460	958,604	7,074	713,790	6,501	879,315	5,634	369,074
\$1,000,000 or more	4,192	9,855,500	2,792	1,094,228	4,175	1,271,014	3,929	1,971,041	3,551	1,312,589
Taxable returns, total	9,888,880	249,840,588	3,456,846	54,871,249	9,438,028	86,365,074	3,969,214	25,461,337	1,484,966	7,900,57
No adjusted gross income	1,071	- 96,553	538	14,955	1,068	84,086	824	34,539	1,070	- 300,196
	183,600	840,517	39,774	104,890	173,940	463,214	31,822	50,024	8,607	670
	2,246,132	17,345,039	618,590	3,324,626	2,102,181	8,073,602	529,433	819,286	136,038	166,219
	2,204,142	27,100,805	681,139	5,254,754	2,062,146	11,864,015	657,444	1,430,135	208,900	178,429
	1,579,076	27,374,238	547,200	5,403,280	1,522,135	11,899,958	663,479	1,869,691	211,980	294,249
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 s50,000 under \$75,000	959,185	21,402,539	380,341	5,038,940	914,970	8,790,375	438,254	1,528,051	144,072	344,931
	584,621	15,936,873	244,677	4,139,380	555,800	5,916,168	262,087	976,218	93,486	165,732
	785,983	27,329,415	344,108	7,172,362	772,506	9,048,559	419,072	2,305,701	176,276	755,794
	503,587	22,393,031	218,220	5,459,737	497,531	7,026,808	326,206	1,988,297	129,069	527,200
	478,816	28,647,353	218,258	6,649,144	475,433	9,788,532	332,342	3,214,810	179,638	890,700
\$75,000 under \$100,000	157,400	13,359,987	58,982	2,197,525	156,125	4,073,930	127,825	2,328,128	63,485	730,300
\$100,000 under \$200,000	141,867	18,849,159	68,854	3,910,655	141,151	4,693,305	123,161	3,513,019	84,388	1,376,498
\$200,000 under \$500,000	52,102	14,704,933	28,924	4,149,079	51,811	2,667,494	46,852	2,560,391	38,791	1,086,219
\$500,000 under \$1,000,000	7,111	4,809,696	4,453	958,253	7,061,	708,653	6,488	873,809	5,620	375,380
\$1,000,000 or more	4,187	9,843,556	2,788	1,093,668	4,170	1,266,377	3,925	1,969,237	3,546	1,306,450
iontaxable returns, total	2,002,265	8,462,255	563,054	2,453,581	1,711,598	5,620,031	421,920	817,797	487,204	- 2,109,14

	Seles of capital assets net gain less loss		Seles of property other than capital assets net gain less loss			Pensions ar	Rent net income less loss			
Size of edjusted gross income	Number		Number		Total		In edjusted gross income		Number	
	of retums	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	3,318,490	15,779,486	195,481	239,057	6,531,198	51,988,280	6,384,644	46,356,041	1,880,338	3,550,783
No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	31,777 120,612 402,809 474,460 518,983	336,384 115,156 138,532 417,411 571,056	16,900 *12,084 28,858 23,486 30,259	*- 23,613 28,585 - 29,627	14,281 402,457 1,587,735 1,376,645 982,750	79,598 1,151,814 6,801,857 8,891,099 7,534,019	14,189 370,641 1,554,211 1,360,533 965,733	62,526 825,525 6,173,062 7,808,524 6,912,838	33,019 172,529 328,759 325,589 219,965	239,369 109,014 146,281 522,884 312,147
\$20,000 under \$25,000	324,893 190,175 382,977 258,262 306,033	468,502 286,826 742,485 627,270 1,481,294	*1,114 *7,247 15,881 8,952 20,849	*- 26 *- 2,058 8,872 1,006 55,935	590,408 354,073 485,421 306,499 261,314	5,126,117 3,833,836 6,458,767 4,890,417 4,157,296	576,931 343,521 470,416 306,499 255,128	4,769,220 3,554,849 5,505,248 4,551,503 3,622,567	148,621 108,112 140,520 116,549 144,295	367,199 289,842 149,716 366,257 384,262
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	126,832 123,202 46,859 6,603 4,013	1,273,951 2,155,401 2,365,837 1,299,588 3,499,792	7,373 9,499 10,517 1,454 1,008	25,059 18,775 27,652 15,351 67,228	77,437 67,743 20,839 2,285 1,311	1,211,026 1,090,437 558,841 111,975 91,180	76,680 66,414 20,300 2,195 1,253	1,102,693 1,013,386 318,099 77,813 58,188	56,163 54,946 25,361 3,734 2,176	375,017 392,363 368,209 138,684 86,304
Taxable returns, total	2,995,440	15,282,446	149,214	358,879	5,672,229	47,511,747	5,562,663	43,428,738	1,506,218	3,812,764
No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	1,064 *8,034 297,339 423,691 505,785	153,628 *15,652 74,087 366,891 562,429	328 *4,017 *16,122 *15,151 29,823	4,833 *-24,960 *29,829 *10,634 115,966	326 75,000 1,182,537 1,296,500 965,871	5,270 234,246 4,924,938 7,498,372 7,475,105	321 71,023 1,156,967 1,280,388 948,854	4,976 196,468 4,633,673 7,313,392 6,854,520	873 *17,692 213,839 272,154 210,312	- 18,530 *- 4,864 150,795 499,077 313,105
\$20,000 under \$25,000	317,471 190,137 381,867 258,262 305,142	426,270 286,112 707,095 627,270 1,479,303	*1,109 **23,086 8,952 **28,211	1,006	585,455 351,562 477,595 306,499 261,304	5,079,476 3,829,291 6,361,305 4,890,417 4,151,307	571,978 341,010 463,698 306,499 255,118	4,723,185 3,550,304 5,411,080 4,551,503 3,620,809	143,668 105,598 139,409 116,549 144,116	377,162 226,088 151,189 366,257 391,559
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		1,270,155 2,154,446 2,363,132 1,296,785 3,499,189	9,461 10,501 **2,453	18,972 27,367 **80,457	**145,171 20,818 **3,591	**2,301,176 558,249 **202,596	*143,085 20,279 *3,443	**2,115,792 317,592 **135,442	56,075 54,714 25,321 3,726 2,172	377,917 389,486 367,833 139,889 85,802
Nontaxable returns, total	323,050	497,040	46,267	- 119,822	858,969	4,476,533	821,981	2,927,304	374,120	- 261,981

Footnote(s) et end of table

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

	Royelty ne		Estate net income			Social Secur	ty benefits	
Size of edjusted gross income	Number	Amount	Number of	Amount	Tot	el	in edju gross in	
	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	341,795	3,343,691	390,747	3,282,153	5,643,634	43,837,930	2,215,333	7,137,039
No edjusted gross income	1,977 15,889 17,706 50,180 46,282	35,366 10,529 30,294 109,534 202,847	*5,093 49,002 50,181 37,286	- 108 *1,274 155,502 195,897 184,820		307,008 2,456,039 7,727,368 7,348,971 4,712,503	57 *3,412 — *14,681 *4,159	324 *6,889  *28,002 *1,087
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	42,906 34,786 28,965 17,497 38,820	12,912 168,846 96,605 186,776 366,118	26,504 47,837 29,308	115,979 262,604 403,860 225,712 473,014	473,520 374,834 659,784 419,014 393,027	3,645,844 2,744,084 4,830,525 3,364,496 3,473,788	149,565 275,990 654,836 419,014 393,027	124,892 345,728 1,641,342 1,632,445 1,741,679
\$75,000 under \$100,000	15,314 20,822 8,192 1,466 993	338,898 827,935 492,319 199,007 265,705	13,726 1,789	223,309 364,397 327,656 136,233 211,985	139,361 116,816 36,415 5,152 2,853	1,340,977 1,316,743 473,766 59,428 36,389	139,361 116,816 36,415 5,150 2,850	670,456 659,151 237,143 29,716 18,184
Taxable returns, total	311,731	3,244,392	346,512	3,054,352	4,936,380	38,583,220	2,195,252	7,094,383
No adjusted gross income	228 ** 11,935 43,729 46,112	4,349 • • - 4,462 105,408 185,432	*3,978 *24,031 40,519	- 4,909 *- 3,200 *52,554 177,581 132,686	182 74,435 810,292 873,070 573,683	1,723 444,228 5,496,796 6,861,548 4,608,179	*10 *3,411 — *8,231 *4,159	*37 *6,889  *21,285 *1,087
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	42,906 34,786 28,960 17,497 38,815	12,912 168,846 96,555 186,776 365,987	26,504 45,361	115,969 262,604 365,777 225,712	468,566 372,322 652,617 419,014 392,334	3,626,998 2,722,299 4,771,378 3,364,496 3,469,981	147,085 273,478 647,669 419,014 392,334	124,836 338,582 1,620,650 1,632,445 1,739,775
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	15,314 20,822 8,174 **2,453	338,898 827,935 491,356 **464,400	22,951 **15,499	**692,220 362,159 **463,222 **	138,781. 116,724 36,365 5,145 2,850	1,330,722 1,315,933 473,210 59,364 36,364	138,781 116,724 36,365 **7,991	665,329 658,746 236,862 **47,861
Nontaxable returns, total	30,064	99,299	44,235	227,801	707,254	5,254,711	20,081	42,656

	Totel st edjustr		Exem	otions	Returns v bracket en			Returns with item	nized deductions	
Size of adjusted gross income	Number of returns	Amount	Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Zero bracket amount	Number of returns	Total Itemized deductions	Zero b emo Number of returns	
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returna, total	1,873,864	4,434,823		15,890,548	7,138,420	19,420,726	4,314,572	40,565,301	4,080,433	11,831,913
No edjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	6,693 30,670 206,118 238,021 299,007	17,241 53,723 236,717 311,879 554,501	388,014 2,991,793 8,212,981 6,931,124 5,027,830	175,137 1,392,182 3,759,594 3,140,716 2,264,024	697,587 2,479,715 1,637,847 968,006	1,022,993 6,560,852 4,753,322 2,934,050	105,461 522,959 696,650 642,824	810,545 3,150,752 4,147,024 3,792,846	32,957 423,043 651,623 635,961	49,998 936,759 1,848,683 1,869,722
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	216,402 152,246 256,100 177,887 169,061	454,280 329,155 670,258 530,549 569,215	3,000,966 1,873,916 2,437,976 1,645,196 1,572,878	1,324,370 820,987 1,060,333 712,214 687,349	538,675 298,508 258,212 162,605 75,983	1,623,590 927,147 794,128 498,891 236,713	430,412 288,665 540,547 340,982 403,735	2,673,179 1,934,929 4,632,964 2,866,278 4,441,797	430,406 288,541 534,916 340,977 402,430	1,284,327 867,541 1,603,931 1,063,405 1,253,942
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	47,049 47,340 22,736 2,859 1,675	181,071 298,038 153,113 38,464 36,618	525,595 487,824 171,942 24,352 14,330	238,476 219,864 78,326 10,703 6,273	15,218 4,890 1,008 136 30	49,661 15,639 3,249 403 88	142,771 137,252 51,163 6,989 4,162		141,457 136,092 50,945 6,943 4,142	432,201 430,059 156,364 21,934 13,048
Taxabla returna, total	1,761,655	4,282,140	29,136,787	13,116,360	6,105,014	17,441,410	3,778,818	34,956,080	3,774,782	11,211,865
No adjusted gross income \$1 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	286 *1,708 160,448 218,659 292,383	2,663 *3,435 197,086 278,460 544,149		1,499 183,636 2,633,474 2,962,607 2,215,811	173,860 1,998,091 1,613,773 964,028	395,450 5,304,464 4,671,471 2,920,525	 *5,763 248,041 590,369 615,048	*12,983 862,470 2,869,527 3,314,264	*5,683 248,039 590,264 614,863	*12,048 613,136 1,697,285 1,818,281
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	213,927 **405,830 177,887 169,016	454,184 **996,103 ** 530,549 569,075	2,968,781 1,868,658 2,397,875 1,645,196 1,570,880	1,309,515 818,358 1,040,844 712,214 686,442	538,675 298,508 **517,913	1,623,590 927,147 **1,598,274	420,510 286,113 527,772 340,982 402,833	2,866,278	420,510 286,066 527,097 340,977 401,753	1,260,653 861,849 1,578,028 1,063,405 1,253,706
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	47,001 47,256 **27,254	180,492 297,883 **228,061	523,274 486,814 171,705 24,308 14,316	237,386 219,402 78,221 10,684 6,267	136 30	403 88	142,183 136,977 51,095 6,975 4,157	3,320,537 3,357,309	141,457 136,050 50,941 **11,082	432,201 429,941 156,360 ••34,973
Nontaxable returna, total	112,209	152,683	6,169,930	2,774,188	1,033,406	1,979,316	535,754	5,609,220	305,651	620,048

Footnote(s) et end of table.

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

		th itemized — Continued	Taxable	ıncome	Incom			Tax c	redits	
Size of adjusted gross income		itemized ctions	Number		Number		То	tal	Cred the e and di	it for ilderly sabled
	Number of returns	Amount	of returns	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	4,312,867	27,807,575	11,218,853	200,141,865	10,171,544	41,661,529	2,060,204	603,498	389,997	85,55
No edjusted grass income				_	*178	*314	•177	*153	••	•
\$1 under \$5,000 \$5,000 under \$10,000.	103,756 522,959	524,238 1,737,806	730,544 2,902,758	1,157,625 13,156,627	232,954 2,416,636	10,899 687,364	59,093 407,921	2,083 55,073	**37,503 192,255	*1,39; 36,99
\$10,000 under \$15,000	696,650	2,148,626	2,289,470	19,751,741	2,251,255	1,745,179	364,830	75,058	122,549	40,816
\$15,000 under \$20,000	642,824	1,891,881	1,603,967	21,041,706	1,584,110	2,307,213	258,611	37,585	*29,159	*5,214
\$20,000 under \$25,000	430,412 286,665	1,384,301 1,066,964	969,081 587,049	17,214,297 13,064,059	964,132 587,048	2,237,862 1,938,385	171,368 121,829	21,058 18,013	*8,531	*1,142
\$30,000 under \$40,000	540,547	3,014,836	793,128	22,347,709	792,521	3,885,496	209,106	39,781	_	_
\$40,000 under \$50,000 \$50,000 under \$75,000	340,982 403,735	1,802,794 3,182,892	503,582 478,413	18,938,349 23,967,011	503,524 478,413	3,873,767 5,847,808	126,900 153,348	22,279 46,431	_	_
\$75,000 under \$100,000	142,771	1,749,649	156,675	11,152,739	156,674	3,271,652	61,886	22,111		_
\$100,000 under \$200,000	137,252	2,927,154	140,982	15,489,750	140,941	5,437,498	77,835	58,688	_	_
\$200,000 under \$500,000	51,163 6,989	3,229,458 946,514	51,953 7,079	11,343,066 3,862,510	51,913 7,073	4,825,535 1,823,482	39,340 5,366	82,038 30,637	_	_
\$1,000,000 or more	4,162	2,200,463	4,172	7,654,676	4,172	3,769,075	3,594	92,512	_	
Taxable returna, total	3,777,113	23,733,835	9,879,796	196,909,887	9,884,648	41,584,518	1,773,308	526,486	240,713	60,50
No edjusted gross income					•9	•229	*8	•69	••	••
\$1 under \$5,000 \$5,000 under \$10,000	*4,058 248,041	*1,931 249,058	179,543 2,246,130	474,232 11,364,115	183,521 2,245,961	8,930 662,956	*9,660 237,246	*114 30,664	**5,684 89,204	**76 18,287
\$10,000 under \$15,000	590,369	1,171,953	2,204,037	19,354,671	2,204,037	1,725,643	317,612	55,521	108,135	35,787
\$15,000 under \$20,000	615,048	1,495,521	1,578,891	20,925,026	1,578,855	2,305,883	253,356	36,255	*29,159	*5,214
\$25,000 under \$30,000	420,510 286,113	1,261,831 1,048,823	959,185 584,574	17,146,846 13,005,961	959,184 564,573	2,232,217 1,928,216	166,420 119,354	15,412 7,844	*8,531	*1,142
\$30,000 under \$40,000 \$40,000 under \$50,000	527,772	2,691,240	785,308	22,236,055	785,809	3,873,866	201,394	28,151	_	-
\$50,000 under \$75,000	340,982 402,833	1,802,794 3,111,577	503,582 634,410°°	18,938,349 **35,119,432	503,524 478,413	3,873,767 5,847,808	126,900 153,348	22,279 46,431	_	_
\$75,000 under \$100,000	142,183	1,690,722	**	· · ·	••.	••	••	••	_	_
\$100,000 under \$200,000	136,977 51,095	2,888,007	140,940	15,489,405	**297,608	**8,709,072	**139,714	**80,721	_	_
\$500,000 under \$1,000,000	6,975	3,200,354 929,797	51,948 **11,248	11,342,585 **11,513,211	**63,154	**10,415,931	**48,296	203,026	_	_
\$1,000,000 or more	4,157	2,190,227	••		••	• •	••	••	_	_
Nontaxable returns, total	535,754	4,073,740	1,339,057	3,231,978	286,896	77,012	286,896	77,012	149,284	25,049
	Tax credits	- Continued	Incom		Altern	ative	Tatal	ome tax	Total to	, hability
			after (	redits	minimu	ım tax	TOTAL INC	Office tax	Total tax	lability
	Earned inc	ome credit	after	redits	minimu	ım tax	Total inc	orne tax	Total ta	C Hability
Size of adjusted gross income	used to	ome credit o offset ie tax	Number		Number		Number		Number	lability
Size of adjusted gross income	used to incom before	ome credit o offset ie tax		Amount		m tax Amount		Amount	Number of	Amount
Size of adjusted gross income	used to incom before Number of	ome credit o offset ie tax	Number of		Nurnber of		Number of		Number	
Size of adjusted gross income	used to incom before	ome credit o offset ie tax credits	Number of returns	Amount	Nurnber of returns	Amount	Number of returns	Amount	Number of returns	Amount
Size of adjusted gross income  All returns, total	used to incom before Number of returns	ome credit o offset le tax credits Amount	Number of		Nurnber of		Number of		Number of	Amount (58)
All returns, total	used to incom before Number of returns (49)	ome credit o offset ie tax credits  Amount (50)	Number of returns (51) 9,877,910	Amount (52) 41,058,032 *160	Number of returns (53) 71,922	Amount (54) 996,891 26,506	Number of returns (55) 9,888,880 1,071	Amount (56) 42,054,995 26,737	Number of returns (57) 10,120,433 23,855	Amount
All returna, total	used it incombelore  Number of returns (49)  *31,818	ome credit o offset ie tax credits  Amount (50) *2,346	Number of returns (51) 9,877,910 °9 183,521	(52) 41,058,032 *160 8,816	Number of returns (53) 71,922 1,064	(54) 996,891 26,506 *1,307	Number of returns (55) 9,888,880 1,071 183,600	(56) 42,054,995 26,737 10,123	Number of returns (57) 10,120,433 23,855 285,739	(58) 42,879,785 36,445 34,537
All returna, total	used to incom before Number of returns (49)	ome credit o offset ie tax credits  Amount (50)	Number of returns (51) 9,877,910 9 183,521 2,245,960 2,204,037	(52) 41,058,032 *160 8,816 632,292 1,670,121	Number of returns (53) 71,922 1,064 *79 *672 *105	(54) 996,891 26,506 1,307 4,009	Number of returns (55) 9,888,880 1,071 183,630 2,246,132 2,204,142	(56) 42,054,995 26,737 10,123 636,301 1,674,089	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805	(58) 42,879,785 36,445 34,537 694,928
All returna, total	used it incombelore  Number of returns (49)  *31,818	ome credit o offset ie tax credits  Amount (50) *2,346	Number of returns (51) 9,877,910 9,875,911 2,245,960 2,204,037 1,577,746	(52) 41,058,032 1160 8,816 632,292 1,670,121 2,269,628	Number of returns (53) 71,922 1,064 -79 -672 -105 -1,330	(54) 996,891 26,506 1,307 4,009 3,967 3,231	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076	(56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812	Amount (58) 42,879,785 36,445 34,537 694,925 2,342,433
All returna, total  No edjusted gross incorne \$1 under \$5,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	used it incombelore  Number of returns (49)  *31,818	ome credit o offset ie tax credits  Amount (50) *2,346	Number of returns (51) 9,877,910 9,837,511 2,245,960 2,204,037 1,577,746 955,998	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805	Number of returns (53) 71,922 1,064 °79 °672 °105 °1,330 °3,187	Amount (54) 996,891 26,506 1,307 4,009 23,967 3,231 5,662	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185	(58) 42,879,785 36,445 34,537 694,928 1,744,857 2,342,433 2,281,113
All returna, total	used it incombelore  Number of returns (49)  *31,818	ome credit o offset ie tax credits  Amount (50) *2,346	Number of returns (51) 9,877,910 9,878,950 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715	Number of returns (53) 71,922 1,064 .79 672 .105 1,330 .3,187 .398 7,056	Amount (54) 996,891 26,506 1,307 4,009 13,967 3,231 5,662 1,315 34,953	Number of returns (55)  9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,981	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668	Number of returns (57) 10,120,433 23,855 295,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991	(58) 42,879,785 36,445 34,537 694,928 1,744,857 2,342,432 2,281,113 1,954,174
All returna, total  No edjusted gross incorne \$1 under \$5,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	used it incombelore  Number of returns (49)  *31,818	ome credit o offset ie tax credits  Amount (50) *2,346	Number of returns (51) 9,877,910 9,835,21 2,245,960 2,204,037 1,577,746 955,998 584,403	(52) 41,056,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372	Number of returns (53) 71,922 1,064 '79 '672 '105 1,330 '3,187 '398	(54) 996,891 26,506 11,307 4,009 13,967 13,231 15,662 11,315	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621	(56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587	(58) 42,879,785 36,445 34,537 694,922 1,744,857 2,422,433 2,281,113 1,954,174 3,983,751
All returna, total	used it incombelore  Number of returns (49)  *31,818	ome credit o offset ie tax credits  Amount (50) *2,346	Number of returns (51) 9,877,910 9,835,21 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487	Number of returns (53) 71,922 1,064 °79 °672 °105 °1,330 °3,187 °398 7,056 10,218	(54) 996,891 26,506 11,307 '4,009 '3,967 '3,231 '5,662 '1,315 34,953 46,068	Number of returns (55) <b>9,888,880</b> 1,071 183,600 2,246,132 2,204,142 1,579,076 584,621 785,983 503,567	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587 478,821	(58) 42,879,785 36,445 34,537 694,922 1,744,857 2,342,433 2,281,113 1,954,174 3,993,751 3,968,759 6,039,826
All raturna, total  No edjusted gross incorne. \$1 under \$5,000  \$5,000 under \$15,000  \$15,000 under \$15,000  \$20,000 under \$20,000  \$20,000 under \$25,000  \$25,000 under \$20,000  \$25,000 under \$20,000  \$40,000 under \$40,000  \$40,000 under \$50,000  \$50,000 under \$75,000  \$75,000 under \$100,000  \$100,000 under \$200,000	*31,818	ome credit o offset ie tax credits  Amount (50) *2,346	Number of returns (51)  9,877,910  9,877,910  2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 5,378,811	Number of returns (53) 71,922 1,064 -79 -672 -105 -1,330 -3,187 -398 7,056 10,218 17,029 8,264 10,582	Amount  (54)  996,891  26,506  1,307  4,009  13,867  34,953  40,068  111,877  44,040  130,758	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 3,890,668 3,897,555 5,913,255 3,293,582 5,509,569	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587 478,821 157,949	(58) 42,879,785 36,445 34,537 694,922 1,744,857 2,342,433 1,954,174 3,963,751 6,039,826 3,352,826
All returna, total  No edjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$500,000 under \$500,000	*31,818	ome credit o offset is tax credits  Amount (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,407 3785,138 503,314 477,722 156,653	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 4,743,496 1,792,846	Number of returns (53) 71,922 1,064 .79 .672 .105 1,330 .3,187 .398 7,056 10,218 17,029 8,264	Amount (54) 996,891 26,506 1,307 1,4009 13,967 13,231 15,662 11,315 34,953 46,068 111,877 44,040	Number of returns (55)  9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668 3,897,555 5,913,255 3,293,582	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587 478,821 157,949 141,871 52,119	Amount (58) 42,879,785 36,445 34,537 694,928 1,744,857 2,342,433 2,281,113 1,954,174 3,963,751 3,966,799,826 3,352,820 5,585,303 5,056,096
All raturna, total  No edjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$11,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$26,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$10,000,000 under \$1,000,000 \$1,000,000 under \$500,000	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51)  9,877,910  9,835,21 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,6370 51,809 7,064 4,166	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 4,743,496 1,792,846 3,676,564	Number of returns (53) 71,922 1,064 -79 -672 -105 -1,330 -3,187 -398 7,056 10,218 17,029 8,264 10,562 9,994 1,119 825	Amount  996,891 26,506 11,307 4,009 13,967 13,231 15,662 11,315 34,953 40,068 111,877 44,040 130,758 270,397 77,222 235,579	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 3,980,686 3,897,555 5,913,255 3,293,582 5,509,569 5,013,893 1,870,068 3,912,143	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587 478,821 157,949	(58) 42,879,785 36,445 34,537 694,928 1,744,857 2,342,433 2,281,113 1,954,174 3,968,795 6,039,828 5,585,303 5,056,096
All raturna, total  No edjusted gross incorne. \$1 under \$5,000  \$5,000 under \$5,000  \$10,000 under \$15,000  \$20,000 under \$20,000  \$20,000 under \$25,000  \$25,000 under \$30,000  \$30,000 under \$30,000  \$40,000 under \$40,000  \$40,000 under \$50,000  \$50,000 under \$75,000  \$75,000 under \$100,000  \$100,000 under \$200,000  \$200,000 under \$500,000  \$200,000 under \$500,000  \$100,000 under \$1,000,000  \$1,000,000 onder \$1,000,000  \$1,000,000 onder \$1,000,000  \$1,000,000 onder \$1,000,000  \$1,000,000 onder \$1,000,000	*31,818	ome credit o offset is lax credits  Amount (50)  *2,346	Number of returns (51)  9,877,910  9,835,21 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,633 140,370 51,809 7,064 4,166	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,051,487 5,801,378 3,249,541 4,743,496 1,792,846 3,676,564 41,058,032	Number of returns (53) 71,922 1,064 -79 -672 -105 -1,330 2,187 -398 7,056 10,218 17,029 8,264 10,582 9,994 1,119 825 71,922	Amount  996,891 26,506 11,307 1,4009 13,967 13,231 15,662 11,315 34,953 40,068 111,877 44,040 130,758 270,397 77,222 235,579 996,891	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668 3,897,555 5,913,255 3,293,582 5,509,569 5,013,893 1,870,056 3,912,143 42,054,995	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587 478,821 157,949 141,871 52,119 7,120 9,888,880	(58) 42,879,784 36,445 34,533 694,926 1,744,857 2,342,435 2,281,112 1,954,17 3,968,796 6,039,826 3,352,826 5,555,303 5,056,099 1,880,254 42,806,796
All returna, total	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,809 7,064 4,166 9,877,910	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 5,378,811 4,743,496 1,792,846 3,676,564 41,058,032	Number of returns (53) 71,922 1,064 -79 -672 -105 1,330 -3,187 -398 7,056 10,218 17,029 8,264 10,582 9,994 1,119 825 71,922 1,064	Amount  (54)  996,891  26,506 1,307 1,4009 13,967 1,231 15,662 11,315 34,953 46,068 111,877 44,040 130,758 270,397 77,222 235,579 996,891 26,506	Number of returns (55)  9,868,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880	Amount  (56)  42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668 3,897,555 5,913,255 5,913,255 5,913,255 5,913,693 1,870,068 3,912,143 42,054,995 26,737	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 157,949 141,871 52,119 7,120 4,190 9,888,880	(58) 42,879,785 36,445 34,533 694,926 1,744,857 2,342,432 2,281,113 1,954,177 3,963,75 3,968,79 6,039,826 5,565,30 5,056,096 1,880,256 3,924,446 42,806,796
All returna, total	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,809 7,064 4,166 9,877,910 99 183,521 2,245,960	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 5,378,811 4,743,496 1,792,846 41,058,032 160 8,816 632,292	Number of returns (53) 71,922 1,064 179 1672 1055 1,330 3,187 7,956 10,218 17,029 8,264 10,582 9,994 1,119 825 71,922 1,064 179 1672	Amount  (54)  996,891  26,506 11,307 14,009 13,967 13,231 15,662 11,1877 44,040 130,758 270,397 77,222 235,579 296,891 26,506 11,307 14,009	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880 1,071 183,600 2,246,132	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668 3,897,555 5,913,255 3,293,582 5,509,569 5,013,893 1,870,068 3,912,143 42,054,995 10,123 66,301	Number of returns  (57)  10,120,433  23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587 478,821 157,949 141,871 52,119 7,120 4,190 9,888,880 1,071 183,600 2,246,132	(59) 42,879,785 36,445 34,537 694,928 1,744,857 2,342,433 2,281,112 1,954,174 3,963,751 3,968,795 6,039,826 3,352,820 5,585,309 1,880,256 3,924,448 42,806,796 27,971 11,701 668,976
All returna, total  No edjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$20,000 \$40,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$10,000,000 under \$100,000 \$1,000,000 under \$100,000	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,809 7,064 4,166 9,877,910 9 183,521 2,245,960	(52) 41,058,032 1-60 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 5,378,811 4,743,496 4,792,846 3,676,564 41,058,032 160 8,816 632,292 1,670,121	Number of returns (53) 71,922 1.064 1.064 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07	Amount  (54)  996,891  26,506 1,307 1,007 1,007 1,221 1,315 3,953 46,068 111,877 44,040 130,758 270,397 77,222 235,579 96,891 26,506 1,307 14,009 13,967	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880 2,246,132 2,204,142	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,890,668 3,897,555 5,913,255 5,913,255 5,913,255 5,132,93 1,870,068 3,912,143 42,054,995 26,737 10,123 636,301 1,674,089	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 1503,587 478,821 157,949 141,871 52,119 7,120 4,190 9,888,880 1,071 183,600 2,246,132 2,204,142	(58)  42,879,785 36,445 34,537 694,928 1,744,857 2,342,433 2,281,113 1,954,174 3,983,795 6,039,826 5,585,303 5,056,096 1,880,258 3,924,448 42,806,796 1,797 11,701 668,978
All returna, total	*31,818	ome credit o offset e lax credits  Amount (50)  *2,946	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,138 503,314 477,722 156,653 140,370 51,809 7,064 4,166 9,877,910 183,521 2,245,960 2,204,037	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 4,743,496 1,792,846 3,676,564 41,058,032 160 8,816 632,292 1,670,121 2,269,628	Number of returns (59) 71,922 1,064 -79 672 -105 1,330 -3,187 -398 7,056 10,218 17,029 8,264 10,582 9,994 1,119 825 71,922 1,064 -79 -672 -105 -1,330	Amount  996,891 26,506 11,307 14,009 13,967 12,231 15,662 11,315 34,953 46,068 111,877 44,040 130,758 270,397 77,222 235,579 996,891 26,506 11,307 14,009 13,967 13,231	Number of returns (55) 9,888,880 1,071 183,660 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880 1,071 183,660 2,246,132 2,204,142	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,890,668 3,997,555 5,913,255 5,913,255 3,293,582 5,509,569 5,013,893 1,870,068 3,912,143 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 1503,587 478,821 157,949 141,871 52,119 7,120 4,190 9,888,880 1,071 183,600 2,246,132 2,204,142	(58)  42,879,785 36,445 34,537 694,926 1,744,857 2,342,433 2,281,113 1,954,174 3,993,795 6,039,826 3,352,820 5,585,303 5,056,096 1,880,256 3,924,448 42,806,796 27,971 11,701 668,978 1,739,584
All returna, total	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 140,370 51,809 7,064 4,166 9,877,910 9 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 5,378,811 4,743,496 41,058,032 168,058 632,292 2,16,805 1,92,246 2,269,628 2,216,805	Number of returns (53) 71,922 1,064 -794 -797 -672 -105 1,330 -3,187 -398 17,029 8,264 10,582 9,994 1,119 825 71,922 1,064 -79 -672 -105 -1,330 -3,187 -398	Amount  (54)  996,891  26,506 1,307 1,4009 13,967 13,231 15,662 11,315 4,953 46,068 111,877 44,040 130,758 270,397 77,222 235,579 96,891 26,506 1,307 14,009 13,967 13,231 15,662 1,315	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,890,668 3,897,555 5,913,255 5,913,255 5,913,255 5,132,93 1,870,068 3,912,143 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467	Number of returns  (57)  10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 1503,587 478,821 157,949 141,871 52,119 7,120 4,190 9,888,880 2,246,132 1,071 183,600 2,246,132 2,204,142 1,579,076	(58)  42,879,785 36,445 34,537 694,928 1,744,857 2,342,175 3,968,795 6,039,826 5,585,303 5,056,096 1,880,258 3,924,448 42,87,977 11,701 668,978 1,739,584 2,340,134 2,281,113
All returna, total	*31,818	ome credit o offset in lax ordinat (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,889 7,064 4,166 9,877,910 9 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138	(52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,901,378 3,249,541 1,743,496 1,792,846 41,058,032 1,600 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715	Number of returns (53) 71,922 1,064 1,79 1,72 1,105 1,330 1,187 1,398 7,056 10,218 1,7,029 8,264 10,582 1,119 825 71,922 1,064 1,79 1,067 1,105 1,330 1,117 1,390 3,187	Amount  (54)  996,891  26,506 11,307 14,009 13,967 13,231 15,662 211,315 34,953 46,068 111,877 44,040 130,758 270,397 77,222 235,579 996,891 26,506 11,307 14,009 13,967 12,231 15,662 11,315 34,953	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668 5,913,255 3,293,582 5,509,569 5,013,893 1,870,058 3,912,143 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 157,949 141,871 52,119 7,120 4,190 9,888,880 1,071 183,600 2,246,132 2,204,142 2,204,142 2,204,142 2,204,142 2,785,983	(58)  42,879,78! 36,445 34,537 694,922 1,744,85; 2,342,435 2,281,113 1,954,174 3,968,795 6,039,826 3,352,826 1,880,255 3,924,446 42,806,796 27,971 11,701 668,976 1,733,584 2,340,134 2,281,113 1,954,022 3,9893,742
All returna, total	*31,818	ome credit o offset in lax ordinat (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 140,370 51,809 7,064 4,166 9,877,910 9 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 3,249,541 5,378,811 4,743,496 41,058,032 168,058 632,292 2,16,805 1,92,246 2,269,628 2,216,805	Number of returns (53) 71,922 1,064 -794 -797 -672 -105 1,330 -3,187 -398 17,029 8,264 10,582 9,994 1,119 825 71,922 1,064 -79 -672 -105 -1,330 -3,187 -398	Amount  (54)  996,891  26,506 1,307 1,4009 13,967 13,231 15,662 11,315 4,953 46,068 111,877 44,040 130,758 270,397 77,222 235,579 96,891 26,506 1,307 14,009 13,967 13,231 15,662 1,315	Number of returns (55) 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,890,668 3,897,555 5,913,255 5,913,255 5,913,255 5,132,93 1,870,068 3,912,143 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467	Number of returns  (57)  10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 1503,587 478,821 157,949 141,871 52,119 7,120 4,190 9,888,880 2,246,132 1,071 183,600 2,246,132 2,204,142 1,579,076	(58)  42,879,785 36,445 34,537 694,928 1,744,857 2,342,432 2,281,113 1,954,174 3,963,795 6,039,826 5,585,303 5,056,096 1,880,258 3,924,448 42,806,799 1,1701 688,978 1,733,584 2,340,134 2,281,134 2,281,134 2,281,398,785
All returna, total	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,889 7,064 4,186 9,877,910 9 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 7,92,846 41,058,032 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378	Number of returns (53) 71,922 1,064 1,79 1,72 1,105 1,330 1,117 1,398 7,056 10,218 1,7,029 8,264 10,582 1,119 825 71,922 1,064 1,799 672 1,056 1,1330 1,117 1,398 7,056 10,218 1,7,029 1,054 1,119 8,254 1,119 8,254 1,119 8,254 1,119 8,254 1,119 8,254 1,119 8,264 1,119 8,264 1,119 8,264 1,119 8,264 1,119 8,264 1,119 8,264 1,119 8,264 1,119 8,264 1,119 8,264 1,119 8,264	Amount  (54)  996,891  26,506 11,307 *4,009 *3,967 *3,231 *5,662 *1,315 34,953 40,068 11,877 44,040 130,758 270,397 77,222 235,579 996,891 26,506 *1,307 *4,009 *3,967 *1,009 *3,967 *3,231 *5,662 *1,315 *3,953 *46,068 *11,877 *44,040	Number of returns (55) 9,868,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668 3,912,143 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,880,668 3,897,555 5,913,255	Number of returns (57) 10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 157,949 141,871 52,119 7,120 4,190 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816	(58)  42,879,785 36,445 34,537 694,922 1,744,857 2,342,433 2,281,113 1,954,174 3,983,751 3,968,795 6,039,826 3,352,820 1,880,255 3,924,448 42,806,796 27,971 11,701 668,978 1,733,584 2,281,113 1,954,020 3,983,742 3,988,785 6,039,826
All returna, total  No edjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$50,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$1,000 under \$100,000 \$1,000 under \$100,000 \$1,000 under \$100,000 \$5,000 under \$100,000 \$5,000 under \$100,000 \$5,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$75,000 under \$100,000 \$75,000 under \$20,000 \$75,000 under \$20,000 \$75,000 under \$20,000 \$75,000 under \$200,000 \$70,000 under \$200,000	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9.877,910 9.877,910 183,521 2.245,960 2.204,037 1.577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,809 7,064 4,166 9,877,910 9 183,521 2.245,960 2.204,037 1.577,746 955,998 584,403 785,138 503,314 477,722	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,38	Number of returns (53) 71,922 1,064 1,79 6,72 1055 1,330 3,187 1,926 10,218 17,029 8,264 10,582 1,119 825 71,922 1,064 1,19 8,254 1,119 8,255 1,330 3,187 3,187 3,187 3,187 3,187 1,029 8,264 1,119 8,255 1,330 3,187 1,029 8,264 1,119 8,255 1,330 3,187 1,029 8,264 1,0582	Amount  996,891 26,506 1,307 1,4009 13,967 1,231 15,662 11,315 270,397 77,222 235,579 96,891 28,506 11,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,4009 1,3967 1,315 1,34,953 4,058 11,877 44,040	Number of returns (55)  9,888,880  1,071 183,680 2,246,132 2,204,142 1,579,076 959,185 584,621 785,993 503,587 478,816 157,400 141,867 52,102 7,111 4,187 9,888,880 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816	Amount  (56)  42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,890,668 3,897,555 5,913,255 5,913,255 1,293,582 5,509,569 5,013,893 1,870,068 3,912,143 42,054,995 2,272,859 2,222,467 1,921,687 3,880,668 3,897,555 5,913,255 5,913,255 5,913,255 5,913,255	Number of returns (57)  10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 141,871 52,119 7,120 4,190 9,888,880 141,871 183,600 2,246,132 2,204,142 1,579,076 584,621 785,983 503,587 478,816	(58)  42,879,785 36,445 34,537 694,928 1,744,857 2,342,432 2,281,113 1,954,174 3,963,751 3,968,795 6,039,826 5,585,303 5,056,096 1,880,258 3,924,448 42,876,796 1,733,584 2,281,131 1,954,020 3,983,742 2,281,131 1,954,020 3,983,742 3,968,795 6,039,826
All returna, total  No edjusted grass income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$40,000 under \$50,000 \$75,000 under \$100,000 \$100,000 under \$50,000 \$50,000 under \$1,000,000 \$100,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$50,000 under \$1,000,000 \$50,000 under \$1,000,000 \$1,000 under \$1,000,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$50,000 \$75,000 under \$500,000 \$20,000 under \$500,000 \$20,000 under \$500,000	*31,818 *31,81	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9,877,910 9,877,910 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,889 7,064 4,186 9,877,910 9 183,521 2,245,960 2,204,037 1,577,746 955,998 584,403 785,138 503,314 477,722	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 41,058,032 1,670,544 41,058,032 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378	Number of returns (53) 71,922 1,064 1,79 1,722 1,056 1,330 1,187 1,390 1,058 1,192 1,199 8,254 1,119 8,255 1,330 1,119 8,255 1,330 1,119 8,255 1,330 1,119 8,255 1,330 1,119 8,255 1,330 1,119 8,254 1,119 8,254 1,119 8,254 1,119 8,254 1,119 8,254 1,119	Amount  996,891 26,506 1,307 4,009 3,967 3,231 5,662 1,315 270,397 77,222 235,579 996,891 26,506 1,307 4,009 3,967 3,231 5,662 1,315 34,953 46,068 111,877 44,040 130,758 270,397 77,222	Number of returns (55)  9.888,880  1.071 183,6800 2.246,132 2.204,142 1.579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,867 52,102 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,667 52,102 7,111	Amount  (56)  42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,980,668 3,997,555 5,913,255 5,913,255 5,913,255 1,01,23 636,301 1,674,089 2,272,659 2,222,467 1,921,687 3,880,668 3,897,555 5,913,255 3,293,582 5,509,569 5,013,893 1,870,068	Number of returns  (57)  10,120,433  23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 785,991 503,587 478,821 157,949 141,871 52,119 7,120 4,190 9,888,880 1,071 183,600 2,246,132 2,204,142 1,579,076 554,621 785,993 503,587 478,816 157,400 141,867 52,102 7,111	(59) 42,879,785 36,445 34,537 694,928 1,744,857 2,342,432 2,281,113 1,954,174 3,993,76 6,039,826 5,585,303 5,056,096 1,890,256 3,924,448 42,806,796 1,733,584 2,340,134 1,954,020 3,983,742 2,821,113 1,954,020 3,983,742 3,968,785 6,039,826
Ail raturna, total	*31,818	ome credit o offset e lax credits  Amount (50)  *2,346	Number of returns (51) 9.877,910 9.877,910 183,521 2.245,960 2.204,037 1.577,746 955,998 584,403 785,138 503,314 477,722 156,653 140,370 51,809 7,064 4,166 9,877,910 9 183,521 2.245,960 2.204,037 1.577,746 955,998 584,403 785,138 503,314 477,722	Amount (52) 41,058,032 160 8,816 632,292 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378 41,058,032 1,670,544 41,058,032 1,670,121 2,269,628 2,216,805 1,920,372 3,845,715 3,851,487 5,801,378	Number of returns (53) 71,922 1,064 1,79 1,756 10,218 1,7029 8,264 10,582 1,119 825 71,922 1,064 1,119 672 1,059 1,119 825 71,922 1,064 1,119 825 71,922 1,064 1,119 825 71,922 1,064 1,119 826 1,119 825 71,922	Amount  (54)  996,891  26,506 1,307 1,4009 13,967 13,231 15,662 271,315 34,953 46,068 270,397 77,222 235,579 996,891 26,506 11,307 1,007 1	Number of returns (55) 9,888,880 1,071 183,660 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 1,071 183,600 2,246,132 2,204,142 1,579,076 959,185 584,621 785,983 503,587 478,816 157,400 141,667 478,816	Amount (56) 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,890,668 3,991,555 5,913,255 3,293,582 5,509,569 5,013,893 1,870,068 3,912,143 42,054,995 26,737 10,123 636,301 1,674,089 2,272,859 2,222,467 1,921,687 3,890,668 3,897,555 5,913,255 3,293,582 5,509,569 5,013,893	Number of returns (57)  10,120,433 23,855 285,739 2,327,730 2,220,805 1,586,812 959,185 584,659 141,871 52,119 7,120 4,190 9,888,880 1,071 183,600 2,246,132 1,579,076 959,185 584,621 785,983 503,587 478,821	(58)  42,879,785 36,445 34,537 694,925 1,744,857 2,342,433 1,954,174 3,993,754 3,968,795 6,039,826 3,355,856,039 5,056,096 1,880,255 3,924,448 42,806,796 27,971 11,701 668,978 1,733,584 2,281,113 1,954,020 3,983,742 3,983,742 3,983,742 3,983,745 5,565,036 5,585,293

\*15,909

\*1,026

231,553

72,988

Nontaxeble returns, total.....

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*Data combined to avoid disclosure of information for specific taxpayers

\*\*Consists of business or profession, farm, partnership, and Smell Business Corporation net income less loss

NOTE Datail may not add to total because of rounding.

# Table 2.6 — Returns of Taxpayers Age 65 or Over: Selected Tax Items, by Marital Status of Taxpayer

(All figures are estimates based on samples — money amounts are in thousands of dollars)

			Joint returns of I	nusbands and wives			1		
Marital status of taxpeyer	All returns, fotel	Total	Both taxpayers age 65 or over	Primary taxpeyer ege 65 or over; secondary taxpayer under 65	Secondary taxpayer age 65 or over; primery taxpayer under 65	Separete returns of husbends and wives, total	Returns of heeds of households, total	Returns of surviving spouses, total	Returns of single persons, total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	11,891,145 258,302,843	6,583,170 169,616,248	3,999,403 103,671,419	2,134,507 55,576,183	449,260 10,368,646			15,633 276,785	5,033,044 83,041,090
Exemptions  Number of exemptions  Amount	35,306,717 35,306,717	24,392,066 24,392,066	16,201,182 16,201,182	6,786,466 6,786,466	1,404,418 1,404,418			51,380 51,380	10,213,783 10,213,783
Returne with zero brecket emount only				\					
Number of returns	7,138,420	3,690,457	2,336,842	1,125,502	228,113	·	· I	*7,955	
Number of returns	7,138,420 19,420,726	3,690,457 11,836,333	2,336,842 7,461,364	1,125,502 3,635,413	228,113 739,557	*16,496 *24,488		*7,955 *24,474	3,332,39 7,332,05
With nonitemizers contribution deduction Number of returns	4,395,550 263,118	2,321,553 145,118	1,504,598 95,902		122,037 6,921			*3,977 *99	2,009,77 114,78
Returne with Itemized deductions Number of returns Total itemized deductions	4,314,572 40,565,301	2,596,517 25,413,371	1,451,079 14,648,173		196,698 1,558,179				1,569,166 14,013,36
Zero brecket amount Number of returns Amount  Excess itemized deductions	4,080,433 11,831,913	2,491,818 8,269,978	1,378,916 4,561,069	3,098,868	185,288 610,041	71,487	196,907	*7,673 *26,088	1,451,90 3,267,45
Number of returns	4,312,867 27,807,575	2,596,517 16,585,213	1,451,079 9,714,505						1,569,16 10,404,29
Taxebla income Number of returns	11,218,853 200,141,865	6,182,275 131,926,616	3,715,758 79,760,117		413,401 8,253,516				4,784,30 64,028,71
Alternative minimum tax Number of returns	71,922 996,891	39,104 565,859	19,546 333,714					†	31,30 391,14
Incoma tax efter credite  Number of returns	9,877,910 41,058,032	5,412,307 27,755,344	3,224,718 17,364,374					*7,674 *29,452	4,254,24 12,358,40
Total income tax Number of returns	9,888,880 42,054,995	5,420,451 28,321,275	3,227,480 17,698,088		372,687 1,427,480				4,257,00 12,749,55
Total tax liebility Number of returns	10,120,433, 42,879,785	5,608,175 29,008,933							4,297,41 12,867,39

<sup>\*</sup>Estimete should be used with ceution because of the small number of sample returns on which it is based.
†Dete deleted to evoid disclosure of information for specific taxpeyers. Deleted date are included in the appropriate totals.
NOTE: Detail mey not add to total because of rounding.

Table 3.1 — Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross income and Type of Tax Computation

(All figures are estimates based on samples - money amounts are in thousands of dollars)

Type of tax computation by size of edjusted gross income	Number of returns	Adjusted	Taxable	Income subject	Incom betore regular co	credits.	Tax ge	nerated	Tax savings over regular	Income tax t	efore credits
or edjusted gross income	rejums	gross income	income	to tax	Number of returns	Amount	Number of returns	Amount	computation	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns with regular tax computation only											
Total	91 301 331	2,009,887,572	1 577 534 436	1 579 051 948	81,375,816	275,820,689	81,375,816	275,862,116	_	81,402,677	276,820,48
Under \$5,000	12,674,932	1 1			4,802,057				_	1 1	
\$5,000 under \$10,000	16,054,067				14,269,962	445,166 5,914,930	4,802,057 14,269,962	447,206 5,922,679		4,813,988 14,284,707	454,06 5,929,13
\$10,000 under \$15,000	13,815,825	171,300,159	134,221,306	134,397,751	13,640,403	13,290,105	13,640,403	13,297,961	_	13,640,404	13,338,73
\$15,000 under \$20,000 \$20,000 under \$25,000	11,132,413 8,471,493				11,076,445 8,454,401	18,602,969 20,840,058	11,076,445 8,454,401	18,607,870 20,846,481		11,076,446 8,454,401	18,659,869 20,872,78
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	7 256 444	198,830,528	159,509,682	159,709,793	7,244,618	23,251,626	7,244,618		_	7,244,618	23,323,54
\$30,000 under \$40,000	10,541,684 5,543,075				10,537,517 5,542,612	47,129,365 36,400,576	10,537,517	47,133,416	_	10,537,697	47,235,12
\$50.000 under \$75.000	4,198,403	247,163,386	192,612,936		4,196,218	42,854,184	5,542,612 4,196,218		_	5,542,612 4,196,218	36,574,05 43,022,93
\$75,000 under \$100,000\$100,000 under \$200,000	878,490				877,521	15,793,224	877,521	15,792,926	_	877,521	15,859,31
\$200,000 under \$200,000	548,565 148,391	71,744,203 43,428,741	55,202,383 32,999,525		548,292 148,231	18,540,165 13,934,706	548,292 148,231	18,540,352 13,934,438		548,292 148,234	18,669,20 14,008,75
\$500,000 under \$1,000,000.	24,146	16,399,355	13,152,190	13,159,451	24,137	6,156,280	24,137	6,156,143		24,137	6,181,59
\$1,000,000 or more	13,403	31,965,896	25,798,575	25,802,80 <del>6</del>	13,402	12,667,335	13,402	12,667,307	_	13,402	12,691,36
Returns with income averaging tax computation only											
Total .	3,016,056	151,053,888	123,831,296	117,345,314	3,016,056	31,825,823	3,016,056	29,687,145	2,138,678	3,016,056	29,760,650
Under \$5,000	39,418	347,138	280,638	241,881	— 39,418		— 39,418	 17,945	 5,382	— 39,418	
\$10,000 under \$15,000	138,744	1,737,203	1,421,820	1,218,410	136,744	145,381	138,744	114,969	30,412	138,744	17,945 114,965
\$15,000 under \$20,000	325,904	5,746,153	4,800,777	4,346,659	325,904	588,047	325,904	506,150	81,897	325,904	506,150
\$20,000 under \$25,000 \$25,000 under \$30,000	324,778 366,705	7,315,389 10,108,521	6,010,664 8,496,483	5,477,402 7,984,796	324,778 366,705	621,514 1,299,453	324,778 366,705	719,414 1,178,052	102,100 121,401	324,778 366,705	719,56 1,180,26
\$30,000 under \$40,000	520,716	18,183,724	15,120,153	14,193,968	520,716	2,639,254	520,716	2,387,845	251,408	520,716	2,387,860
\$40,000 under \$50,000	415,548 450,812		15,399,840 22,308,205	14,616,664 21,199,093	415,548 450,812	3,038,291 5,328,531	415,548 450,812	2,797,175 4,914,203	241,116 414,328	415,548 450,812	2,797,489
\$75,000 under \$100,000	167,478	14,394,219	11,743,433	11,263,050	167,478	3,360,950	167,478	3,156,947	204,003	167,478	4,927,099 3,163,973
\$100,000 under \$200,000 \$200,000 under \$500,000	209,667	27,885,721	22,267,154	21,369,195	209,667	7,609,080	209,667	7,195,482	413,598	209,667	7,228,664
\$500,000 under \$1,000,000	50,170 4,789		11,195,198 2,646,533	10,766,171 2,557,790	50,170 4,789	4,688,210 1,237,377	50,170 4,789	4,474,606 1,193,027	213,604 44,349	50,170 4,789	4,488,944 1,195,445
\$1,000,000 or more	1,327	2,500,417	2,140,396	2,110,235	1,327	1,046,408	1,327	1,031,331	15,077	1,327	1,032,279
	Tota!	credits	Income tax	after credits	Alternative m	unumum tau		7	otal income tax		
				oner ereans	Attornative ii	minioni tax					
Type of tax computation by size	Number of						Number of		As a pe		Average
Type of tax computation by size of edjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Average income tax (dollars)
of edjusted gross income			Number of		Number of				As a pe	rcent of Adjusted	income tax
of adjusted gross income  Returns with regular tax computation only,	returns (12)	Amount (13)	Number of returns	Amount (15)	Number of returns (16)	Amount (17)	returns (18)	Amount (19)	As a pe Income subject to tax (20)	Adjusted gross income (21)	(22)
Returns with regular tax computation only,	(12) 19,309,857	Amount (13)	Number of returns (14) 78,615,486	Amount (15) 268,844,878	Number of returns	Amount	(18) 78,657,698	Amount (19) 271,433,261	As a pe Income subject to tax (20)	Adjusted gross income (21)	(22)
Returns with regular tax computation only, Totel	returns (12)	Amount (13)	Number of returns	Amount (15) 268,844,878 440,163	Number of returns (16)	Amount (17) 2,579,493	78,657,698 4,589,122	Amount (19) 271,433,261 440,245	As a pe Income subject to tax (20)	Adjusted gross income (21)	(22)
Returns with regular tax computation only, Total	19,309,857 290,138 3,435,210 2,083,654	Amount (13) , 7,975,606 13,904 574,897 673,612	Number of returns (14) 78,615,486 4,589,120 12,436,929 13,251,569	Amount (15) 268,844,878 440,163 5,354,240 12,665,125	Number of returns (16) 245,560 **2,680 *1,002	Amount (17) 2,579,493 **15,440 *4,572	78,657,698 4,589,122 12,439,307 13,252,571	Amount (19)  271,433,261  440,245 5,369,598 12,669,697	As a pe Income subject to tax (20) 17.2 1.8 6.2 9.4	Adjusted gross income (21)  13.5 1.1 4.5 7.4	(22) 2,973 35 334 917
Returns with regular tax computation only, Total Under \$5,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615	Amount (13) , 7,975,606 13,904 574,897 673,612 661,634	Number of returns (14) 78,615,486 4,589,120 12,436,929 13,251,569 10,973,179	Amount (15)  268,844,878  440,163 5,354,240 12,665,125 17,998,236	Number of returns (16) 245,560 *2,880 *1,002 4,189	2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042	Amount (19)  271,433,261  440,245 5,369,598 12,669,697 18,016,969	As a pe income subject to tax (20)  17.2  1.8 6.2 9.4 11.5	Adjusted gross income (21)  13.5 1.1 4.5 7.4 9.3	(22) 2,973 35 334 917 1,618
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$20,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232	Amount (13) , 7,975,606 13,904 574,897 673,612 661,634 620,217 632,448	Number of returns (14) 78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822	Amount (15) 268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568	Number of returns (16) 245,560 *2,680 1,002 4,189 5,545 7,812	2,579,493 15,440 4,572 18,733 18,602 8,272	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596	Amount (19) 271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368	As a pe income subject to tax (20)  17.2  1.8  6.2  9.4  11.5  13.1  14.2	Adjusted gross income (21)	(22) 2,973 35 334 917 1,618 2,393 3,128
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$30,000 under \$40,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165	Amount (13) . 7,975,606 174,897 673,612 661,634 620,217 632,448 1,034,174	Number of returns (14) 78.615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 77,388 22 10,484,205 10,484,205	(15) 268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950	Number of returns (16)  245,560	2,579,493 15,440 .4,572 18,733 18,602 8,272 90,521	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 10,488,682	Amount (19)  271,433,261  440,245 5,369,598 12,669,697 8,016,999,368 20,271,169 22,699,368 46,291,471	As a pe income subject to tax (20)  17.2  1.8  6.2  9.4  11.5  13.1  14.2  15.9	Adjusted gross income (21)  13.5 1.1 4.5 7.4 9.3 10.7 11.4 12.7	2,973 35 33 917 1,618 2,393 3,128 4,391
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$40,000 under \$50,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,821,120	Amount (13) . 7,975,606 13,904 574,897 673,612 661,634 620,217 632,448 1,034,174 730,144 890,161	Number of returns (14)  78.615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,484,205 5,527,527 4,175,316	Amount (15)  268,844,878  440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,098 46,200,950 35,843,913 42,132,776	(16) 245,560  2,680 .1,002 4,189 5,545 7,812 29,883 49,635 51,486	2,579,493 15,440 4,572 18,733 18,602 8,272	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596	Amount (19) 271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368	As a pe income subject to tax (20)  17.2  1.8  6.2  9.4  11.5  13.1  14.2	Adjusted gross income (21)	(22) 2,973 35 334 917 1,618 2,393 3,126 4,391 6,488
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$55,000 under \$50,000 \$55,000 under \$50,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,921,232 3,140,165 1,821,120 1,674,371 450,770	Amount (13) 7,975,606 13,904 574,897 673,612 661,634 620,217 632,448 1,034,174 30,144 890,161 472,519	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,484,205 5,527,527 4,175,316 871,224	Amount (15)  268,844,878  440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 35,843,913 42,132,776 15,386,795	Number of returns (16)  245,560  **2,880 *1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006	2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 10,488,682 5,534,961 4,185,348 1876,463	Amount (19)  271,433,261  440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,693,368 46,291,471 35,962,327 42,396,261 15,586,476	As a per income subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1	Adjusted gross income (21)  13.5 1.1 4.5 7.4 9.3 10.7 11.4 12.7 14.6 17.2 20.9	2,973 35 333 917 1,616 2,393 3,122 4,391 6,486 10,096 17,742
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$40,000 \$40,000 under \$00,000 \$40,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$100,000 under \$200,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,674,371 450,770 342,306	Amount (13) . 7,975,606 13,904 574,897 673,612 661,634 620,217 632,448 1,034,174 730,144 890,161 472,519 656,534	Number of returns (14)  78.615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,484,205 5,426,74 1,175,316 871,224 544,967	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 35,843,913 42,132,776 15,386,795 18,012,669	Number of returns (16)  245,560	2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 10,488,682 5,534,961 4,185,321 876,463 548,176	Amount (19)  271,433,261  440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 35,962,27 42,396,261 15,586,476 18,424,133	As a per Income subject to tax (20)  17.2  1.8  6.2  9.4  11.5  13.1  14.2  15.9  18.4  22.0  27.1  33.3	Adjusted gross income (21)  13.5 1.1 4.5 7.4 9.3 10.7 11.4 12.7 14.6 17.2 20.9 25.7	2,973 33 333 917 1,618 2,393 3,124 4,391 10,096 17,742 33,586
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$50,000 under \$50,000 \$200,000 under \$50,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,621,120 1,674,371 450,770 342,306 114,901 20,026	Amount (13) 7,975,606 13,904 574,897 673,612 661,634 620,217 730,144 890,161 472,519 666,534 385,806 191,822	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,464,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072	Amount (15)  268,844,878  440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,951 342,132,776 15,386,795 18,012,669 13,622,947 5,989,768	Number of returns (16)  245,560  • • • 2,880 • 1,002 • 4,189 • 5,545 • 7,812 29,883 49,635 • 1,486 29,006 35,887 22,638 3,112	Amount (17) 2,579,493	78,657,698 4,589,122 12,493,907 13,252,571 10,976,042 6,380,629 7,200,596 10,486,682 5,534,961 4,185,321 8,76,43 8,76,43 148,293 148,176	Amount (19)  271,433,261  440,245 5,369,598 12,669,699 18,016,969 20,271,169 22,699,368 46,291,471 5,962,327 42,396,261 13,962,316 14,133,451 6,215,992	As a pe income subject to tax (20)  17.2  1.8  6.2  9.4  11.5  13.1  14.2  15.9  18.4  22.0  27.1  33.3  42.8  47.2	Adjusted gross income (21)  13.5 1.1 4.5 7.4 9.3 10.7 11.4 12.7 14.6 17.2 20.9	(22) 2,973 35 334 917
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$40,000 \$40,000 under \$00,000 \$40,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$100,000 under \$200,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,821,120 1,674,371 450,770 342,306 114,901	Amount (13) . 7,975,606 174,897 673,612 661,634 620,217 632,448 1,034,174 730,144 4890,161 472,519 656,534 385,806	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 8,377,388 7,198,822 10,484,205 5,527,527 4,176,317 4,176,44,967 147,789	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 35,843,913 42,132,776 15,366,795 18,012,669	Number of returns (16)  245,560  1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638	2,579,493 	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 7,200,596 7,200,596 1,486,682 5,534,961 4,185,343 1876,463 548,176 148,293	Amount (19)  271,433,261  440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 35,962,327 42,396,261 15,586,476 18,424,133 14,133,451	As a per Income subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8	Adjusted gross income (21)  13.5 1.1 4.5 7.4 9.3 10.7 11.4 12.7 14.6 17.2 20.9 25.7 32.5	2,97: 2,97: 3: 3:33 91: 1,614 2,39: 4,39: 6,484 10,096 17,744 33,586 95,244 257,43
Returns with regular tax computation only, Total  Under \$5,000  \$5,000 under \$10,000  \$10,000 under \$15,000  \$20,000 under \$20,000  \$20,000 under \$20,000  \$20,000 under \$20,000  \$30,000 under \$20,000  \$30,000 under \$40,000  \$40,000 under \$40,000  \$40,000 under \$50,000  \$75,000 under \$75,000  \$75,000 under \$10,000  \$100,000 under \$500,000  \$200,000 under \$1,000,000  \$1,000,000 or more  Returns with income averaging tax computation only	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,821,120 1,674,140 450,770 342,306 114,901 20,026 12,088	Amount (13) . 7,975,606 13,904 574,897 673,612 661,634 620,217 632,448 1,034,174 730,144 890,161 472,519 656,534 385,806 191,822 437,734	Number of returns (14)  78.615,486 4,589,120 12,436,929 13,251,569 10,972,179 8,377,388 7,198,822 10,484,205 5,527,527 4,175,316 871,224 544,976 147,789 24,072 13,379	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 35,843,913 42,132,776 15,386,795 18,012,669 13,622,947 5,989,768 12,253,635	Number of returns (16)  245,560  1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485	2,579,493 15,440 .4,572 .8,733 18,602 .9,521 118,411 1263,485 199,682 408,507 509,094 225,576 698,599	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 7,200,596 1,488,682 5,534,961 4,185,348,61 4,185,463 548,176 148,293 24,139 13,396	Amount (19)  271,433,261  440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 35,962,327 42,396,261 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104	As a per income subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8 47.2 50.2	Adjusted gross income (21)	2,973 (dollars) (22) 2,973 3; 3; 3; 1,6; 1,6; 1,2; 4,39; 6,48; 10,096 17,744 33,586 95,245 257,434 966,655
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$20,000 \$25,000 under \$40,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$100,000 under \$20,000 \$200,000 under \$50,000 \$500,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more  Returns with income averaging tax computation only	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,621,120 1,674,371 450,770 342,306 114,901 20,026	Amount (13) 7,975,606 13,904 574,897 673,612 661,634 620,217 730,144 890,161 472,519 666,534 385,806 191,822	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,464,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 35,843,913 42,132,776 15,386,795 18,012,669 13,622,947 5,989,768 12,253,635	Number of returns (16)  245,560  • • • 2,880 • 1,002 • 4,189 • 5,545 • 7,812 29,883 49,635 • 1,486 29,006 35,887 22,638 3,112	Amount (17) 2,579,493	78,657,698 4,589,122 12,493,907 13,252,571 10,976,042 6,380,629 7,200,596 10,486,682 5,534,961 4,185,321 8,76,43 8,76,43 148,293 148,176	Amount (19)  271,433,261  440,245 5,369,598 12,669,699 18,016,969 20,271,169 22,699,368 46,291,471 5,962,327 42,396,261 13,962,316 14,133,451 6,215,992	As a pe income subject to tax (20)  17.2  1.8  6.2  9.4  11.5  13.1  14.2  15.9  18.4  22.0  27.1  33.3  42.8  47.2	Adjusted gross income (21)	2,973 (dollars) (22) 2,973 3; 3; 3; 1,6; 1,6; 1,2; 4,39; 6,48; 10,096 17,744 33,586 95,245 257,434 966,655
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$61,000,000 under \$50,000 \$1,000,000 or more  Returns with income averaging tax computation only	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,821,120 1,674,140 450,770 342,306 114,901 20,026 12,088	Amount (13) . 7,975,606 13,904 574,897 673,612 661,634 620,217 730,1144 890,161 472,519 656,534 385,806 191,822 437,734	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,484,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072 13,379	Amount (15) 268,844.878 440,163 5,354.240 12,665,125 17,998.236 20,252,568 22,691,096 46,200,950 46,200,950 46,213,2776 15,386,795 18,012,669 13,622,947 5,989,768 12,253,635	Number of returns (16)  245,560  1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485	2,579,493 15,440 .4,572 .8,733 18,602 .9,521 118,411 1263,485 199,682 408,507 509,094 225,576 698,599	78,657,698 4,589,122 12,493,907 13,252,571 10,976,042 8,380,629 7,200,596 10,486,682 5,534,961 4,185,321 876,434 876,4140,293 24,139 13,396	Amount (19)  271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 15,962,327 42,396,261 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104	As a pelincome subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8 47.2 50.2	Adjusted gross income (21)	(dollars) (22)  2.977 3: 333 3391 1.614 2.399: 3.122 4.399 6.4819 10.099 17.744 257,439 966,65;
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$20,000 under \$22,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$5,000 \$55,000 under \$5,000 \$55,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$500,000 \$10,000 under \$0,000 \$10,000 under \$200,000 \$1,000,000 under \$1,000,000 \$1,000 under \$1,000,000 \$1,000 under \$1,000,000	19,309,857 290,138 3,435,216 2,074,615 1,921,232 3,140,165 1,821,120 1,674,371 450,770 342,306 114,901 20,026 12,088	Amount (13)  7,975,606 13,904 574,897 673,612 661,634 620,217 730,144 890,161 472,519 666,534 385,806 6191,822 437,734  1,282,924  *2,335 14,198	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,464,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072 13,379	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 46,200,950 46,201,367,76 15,386,79 18,012,669 13,622,947 5,989,768 12,253,635	Number of returns (16)  245,560	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 7,200,596 10,488,682 5,534,961 4,185,321 876,463 548,176 148,293 24,139 13,396	Amount (19)  271,433,261 440,245 5,369,598 12,669,699 18,016,969 20,271,169 22,699,368 46,291,471 15,962,327 42,396,261 15,586,476 16,215,992 12,956,104	As a perincome subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 1.33.3 42.8 47.2 50.2	Adjusted gross income (21)	(dollars) (22) 2,977 33 333-339 11 1,611 2,393 3,12(2,393) 4,393 6,481 10,099 17,74,43 257,43 966,65;
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$30,000 under \$50,000 \$30,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$100,000 \$10,000 under \$10,000 \$200,000 under \$10,000 \$200,000 under \$500,000 \$200,000 under \$50,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,821,120 1,674,31 450,770 342,306 114,901 20,026 12,088	Amount (13) , 7,975,606 13,904 574,897 673,612 661,634 620,217 730,144 4890,161 472,519 656,534 385,806 191,822 437,734  1,282,924 *2,335 14,198 46,369	Number of returns (14)  78.615,486 4,589,120 12,436,929 13,251,569 7,198,822 10,484,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072 13,379	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 35,843,913 42,132,776 15,386,795 18,012,669 13,622,947 5,989,768 12,253,635	Number of returns (16)  245,560  1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 1,488,682 5,534,961 4,185,321 876,463 548,176 148,293 24,139 13,396	Amount (19)  271,433,261  440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 35,962,327 42,396,261 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104	As a per income subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8 47.2 50.2	Adjusted gross income (21)	(dollars)  (22)  2.977  3: 333  339: 1.61i 2.399: 3.1224 4.399 17.744 257,439 966,655:  9,866
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$10,000 \$20,000 under \$22,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$500,000 under \$50,000 \$10,000 under \$1,000,000 \$1,000,000 or more  Returns with income averaging tax computation only Total  Under \$5,000 \$5,000 under \$1,000 \$1,000 under \$20,000 \$1,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000	19,309,857 290,138 3,435,216 2,074,615 1,921,232 3,140,165 1,821,120 1,674,371 450,770 342,306 114,901 20,026 12,088	Amount (13)  7,975,606 13,904 574,897 673,612 661,634 620,217 730,144 890,161 472,519 666,534 385,806 6191,822 437,734  1,282,924  *2,335 14,198	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,622 10,464,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072 13,379  2,923,154  33,735 129,814 299,065 317,507	Amount (15)  268,844,878  440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 46,201,957 49,136,22,947 5,983,768 12,253,635  28,477,726 15,610 100,771 459,781 679,631	Number of returns (16)  245,560  **2,880 *1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485  98,434  *500 *36 6,336 6,336	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 10,488,682 5,534,961 4,185,321 4,139,133,96 24,139 13,396 2,937,663 2,937,663 2,937,663 2,937,663	Amount (19)  271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104  29,761,198 29,761,198 15,610 102,091 463,982 709,493	As a pe income subject to tax (20)  17.2  1.8  6.2  9.4  11.5  13.1  14.2  15.9  18.4  22.0  27.1  33.3  42.8  47.2  50.2	Adjusted gross income (21)	2,977 3 333 91 1,61 2,393 3,12 4,39 6,48 10,09 17,74 33,58 95,24 257,43 966,65
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$10,000 \$15,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$10,000 \$100,000 under \$100,000 \$100,000 under \$50,000 \$500,000 under \$50,000 \$500,000 under \$10,000 \$100,000 under \$10,000 \$50,000 under \$1,000,000 \$50,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000 under \$1,000,000 \$1,000 under \$1,000 under \$1,000 under \$1,000 under \$1,000 under \$2,000 under \$2,00	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,821,120 1,674,371 450,770 342,306 114,901 20,026 12,088 1,148,998	Amount (13)  7,975,606 13,904 574,897 673,612 661,634 620,217 632,448 1,034,174 890,161 472,519 656,534 385,806 191,822 437,734  1,282,924  *2,335 14,198 46,369 39,936 39,936 93,936 93,936	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,38 7,198,822 10,484,205 5,527,527 4,175,316 871,224 544,967 147,78,316 317,507 33,735 129,814 299,065 317,507 345,791	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,095 35,843,913 42,132,776 15,386,795 18,012,669 13,622,947 5,993,768 12,253,635  28,477,726  15,610 100,771 459,781 679,631 1,086,321 1,086,321	Number of returns (16)  245,560 2,880 1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485  98,434 —	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,071 13,252,571 10,976,042 8,380,629 7,200,596 14,185,321 876,463 548,176 148,293 24,139 13,396 2,937,663 2,937,663 2,937,663 2,937,663 4,186,293 2,937,663	Amount (19)  271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,362,261 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104  29,761,198 15,610 102,091 15,610 102,091 163,982 709,493 1,089,462 2,244,913	As a per income subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8 47.2 50.2	Adjusted gross income (21)	(come tax (dollars) (22) 2,977 3:0 3:0 3:0 3:0 3:0 3:0 3:0 3:0 3:0 3:0
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$200,000 under \$50,000 \$1,000,000 or more  Returns with income averaging tax computation only Total Under \$5,000 \$5,000 under \$10,000 \$1,000 under \$10,000 \$1,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,921,232 3,140,165 1,821,120 1,674,371 450,770 342,306 114,901 17,826 37,500 73,467 94,117 134,506 169,522 154,954	Amount (13) 7,5606 13,904 574,897 673,612 661,634 620,217 730,144 890,161 472,519 666,534 385,806 6191,822 437,734  1,282,924  1,282,924  1,282,924  1,282,924  1,198 46,369 39,936 39,948 114,259	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,48,205 5,427,527 4,175,316 871,224 544,967 147,789 24,072 13,379  2,923,154 — 33,735 129,814 299,065 317,507 345,791 513,926 407,162	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 46,201,950 4	Number of returns (16)  245,5602,880 1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485  98,434 500	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 10,488,682 8,534,961 4,185,321 876,463 548,176 148,293 24,139 13,396 2,937,663 2,937,663 33,735 30,314 299,101 320,693 346,292 515,848 409,347	Amount (19)  271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 5,962,327 42,396,261 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104  29,761,198  15,610 29,761,198 29,761,294 10,091 463,982 209,493 10,094,462 2,249,913 2,699,754	As a pelicome subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8 47.2 50.2	Adjusted gross income (21)	(dollars) (22)  2,977 33 333 913 1,614 2,399 4,399 6,481 10,099 17,744 257,43 966,65;  9,864 399 734 22,181 2,97 4,407
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$10,000,000 under \$10,000 \$1,000,000 under \$10,000 \$1,000 under \$5,000 \$1,000 under \$10,000 \$1,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000	19,309,857 290,138 3,435,203 200,138 3,435,203 200,26,654 2,074,615 1,921,232 3,140,167 4,570,770 342,306 114,901 20,026 12,088 1,148,998	Amount (13)  7,975,606 13,904 574,897 673,612 661,634 620,217 730,144 890,161 472,519 656,534 385,806 191,822 437,734  1,282,924  *2,335 14,198 46,369 39,936 93,948 114,259 911,487 201,703	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,464,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072 13,379  2,923,154 299,065 317,507 345,791 513,926 407,162 445,465 166,505	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 47,726 45,9761 100,771 459,781 1,086,321 2,273,601 1,086,321 2,273,601	Number of returns (16)  245,560 2,880 1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485  98,434 —	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,071 13,252,571 10,976,042 8,380,629 7,200,596 14,185,321 876,463 548,176 148,293 24,139 13,396 2,937,663 2,937,663 2,937,663 2,937,663 4,186,293 2,937,663	Amount (19)  271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,362,261 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104  29,761,198 15,610 102,091 15,610 102,091 163,982 709,493 1,089,462 2,244,913	As a per income subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8 47.2 50.2	Adjusted gross income (21)	(dollars) (22)  2,97' 33 333-33-31-1 1,611 2,393 3,121
Returns with regular tax computation only, Total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$50,000 \$510,000 under \$50,000 \$50,000 under \$50,000 \$500,000 under \$50,000 \$10,000 under \$1,000,000 \$1,000,000 or more  Returns with income averaging tax computation only Total  Under \$5,000 \$5,000 under \$1,000 \$10,000 under \$1,000 \$10,000 under \$1,000 \$10,000 under \$20,000 \$20,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$75,000	19,309,857 290,138 3,435,210 2,083,654 2,074,615 1,929,261 1,921,232 3,140,165 1,821,120 1,674,31 450,770 342,306 114,901 20,026 12,068 1,148,998	Amount (13) . 7,975,606 13,904 574,897 673,612 661,634 620,217 730,4174 731,734	Number of returns (14)  78.615,486 4,589,120 12,436,929 13,251,569 1,973,179 8,377,388 7,198,822 10,484,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072 13,379  2,923,154	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 33,622,947 5,989,768 12,253,635  28,477,726 15,610 100,771 459,781 679,631 1,086,321 2,273,601 2,685,998 4,725,396 3,095,886	Number of returns (16)  245,5602,880 .1,002 4,189 5,545 7,812 29,883 49,635 51,486 29,006 35,887 22,638 3,112 2,485  98,434	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 1,4185,321 876,463 548,176 148,293 24,139 13,396 2,937,663 33,735 130,314 299,101 320,693 346,292 515,888 409,347 449,138 167,477 209,400	Amount (19)  271,433,261 440,245 5,369,598 12,698,977 18,016,969 20,271,169 22,699,368 46,291,471 35,962,327 42,396,261 15,586,476 18,424,133 14,133,451 6,215,992 12,956,104  29,761,198 29,761,198 29,761,998 10,89,462 2,249,913 2,699,754 4,916,350 3,156,655 7,283,479	As a per income subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 33.3 42.8 47.2 50.2  25.4  6.5 8.4 10.7 13.0 13.6 16.2 18.5 23.2 28.0 34.1	Adjusted gross income (21)	2,973 2,973 33 333 917 1,618 2,993 3,122 4,399 6,488 10,099 17,742 257,434 966,657
Returns with regular tax computation only, Total Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$500,000 \$500,000 under \$10,000 \$1,000,000 or more  Returns with income averaging tax computation only Total Under \$5,000 \$50,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$55,000 \$50,000 under \$55,000 \$50,000 under \$55,000 \$50,000 under \$55,000	19,309,857 290,138 3,435,203 200,138 3,435,203 200,26,654 2,074,615 1,921,232 3,140,167 4,570,770 342,306 114,901 20,026 12,088 1,148,998	Amount (13)  7,975,606 13,904 574,897 673,612 661,634 620,217 730,144 890,161 472,519 656,534 385,806 191,822 437,734  1,282,924  *2,335 14,198 46,369 39,936 93,948 114,259 911,487 201,703	Number of returns (14)  78,615,486 4,589,120 12,436,929 13,251,569 10,973,179 8,377,388 7,198,822 10,464,205 5,527,527 4,175,316 871,224 544,967 147,789 24,072 13,379  2,923,154 299,065 317,507 345,791 513,926 407,162 445,465 166,505	Amount (15)  268,844,878 440,163 5,354,240 12,665,125 17,998,236 20,252,568 22,691,096 46,200,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 46,201,950 47,726 45,9761 100,771 459,781 1,086,321 2,273,601 1,086,321 2,273,601	Number of returns (16)  245,560	Amount (17)  2,579,493	78,657,698 4,589,122 12,439,307 13,252,571 10,976,042 8,380,629 7,200,596 10,488,682 5,534,961 4,185,324 139,133,396 24,139 13,396 2,937,663 24,391 20,693 346,292 515,888 409,347 449,138	Amount (19)  271,433,261 440,245 5,369,598 12,669,697 18,016,969 20,271,169 22,699,368 46,291,471 15,962,327 42,396,261 15,586,476 18,424,133 14,133,451 16,215,992 12,956,104  29,761,198 29,761,198 15,610 20,991 463,982 20,94,913 1,089,462 22,94,913 1,089,462 2,94,913 1,089,462 2,94,913 1,695,655	As a pelincome subject to tax (20)  17.2  1.8 6.2 9.4 11.5 13.1 14.2 15.9 18.4 22.0 27.1 13.3 42.8 47.2 50.2	Adjusted gross income (21)	2,973 33 334 917 1,616 2,393 3,122 4,399 6,486 10,099 17,742 33,586 95,245

<sup>\*</sup>Estimete should be used with caution because of the small number of sample returns on which it is besed 
"Deta combined to evoid disclosure of information for specific taxpayers 
NOTE. Detail may not edd to total because of rounding."

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

	amounts are in	T tilododilac ci	404.				·		
		Total	To		a percent of adju Under 5 percent	sted gross incomi		under 7 percent	
Size of edjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns Total	81,639,509 4,615,640 12,474,889	2,097,045,567 16,510,283 95,451,291	301,923,057 894,609 5,387,814	14,569,185 4,250,005 4,912,910	146,245,109 16,874,418 35,619,807	<b>4,374,40</b> 8 354,864 1,008,345	9,310,233 156.813 3,456,214	132,000,220 432,731 24,524,980	8,030,755 25,414 1,471,156
\$10,000 under \$15,000	13,383,801 11,276,871	166,204,730	12,791,831 19,491,021	3,090,090 1,098,271	37,106,130 18,819,197	1,202,303 621,299	2,462,750 1,560,667	30,994,894 26,530,546	1,867,039 1,644,251
\$15,000 under \$20,000	8,702,306	196,196,741 195,493,924	20,985,028	494,545	10,981,019	353,955	709,211	15,834,717	965,441
\$25,000 under \$30,000\$30,000 under \$40,000	7,547,355 11,005,904	206,830,967 381,861,978	23,793,004 48,605,229	303,763 253,099	8,320,388 8,692,801	266,572 277,625	422,500 377,414	11,546,846 12,828,515	711,735 784,834
\$40,000 under \$50,000	5,946,773 4,637,722	264,201,427 273,834,369	38,675,241 47,355,174	91,888 53,162	4,097,276 3,146,151	133,561 97,057	95,597 51,741	4,234,901 2,977,328	254,089 182,439
\$75,000 under \$100,000	1,045,455	88,940,952	18,759,377 25,762,519	15,749 4,447	1,285,056 562,833	28,667 12,799	10,908 5,905	921,228 927,236	55,573 54,093
\$100,000 under \$200,000	759,565 243,228	99,833,885 111,685,019	40,422,211	1,256	740,032	17,362	513	246,299	14,691
Joint returns	42,070,953	1,471,035,154	218,238,039	5,995,870	89,660,343	2,767,366	4,530,723	66,301,677	5,376,480
Under \$5,000	10,683	- 1,245,253	367,155	_	_			-	_
\$5,000 under \$10,000\$10,000 under \$15,000	1,948,442 4,500,645	16,459,445 56,238,432	409,729 2,824,352	1,865,073 2,230,967	15,647,342 26,657,553	357,019 885,268	82,569 1,699,567	806,198 21,756,567	41,746 1,302,379
\$15,000 under \$20,000 \$20,000 under \$25,000	5,173,229 5,070,661	90,412,910 114,354,677	6,458,299 10,051,572	863,258 409,431	14,824,722 9,128,921	492,160 292,420	1,259,207 612,367	21,399,464 13,682,365	1,325,097 835,120
\$25,000 under \$30,000	5,171,812	142,055,420	14,325,683	255,886	7,033,256	230,601	379,845 345,291	10,405,112 11,719,709	640,108 718,240
\$30,000 under \$40,000 \$40,000 under \$50,000	8,900,255 5,281,484	310,114,008 234,929,671	36,937,608 33,172,043	223,861 80,790	7,688,805 3,617,600	252,177 119,552	88,157	3,911,084	234,640
\$50,000 under \$75,000 \$75,000 under \$100,000	4,206,321 932,930	248,091,623 79,316,610	41,644,252 16,242,106	47,159 14,132	2,779,366 1,135,911	86,727 24,449	48,645 9,549	2,791,306 812,583	171,031 48,762
\$100,000 under \$200,000	672,763	88,534,464 91,773,147	22,322,290	4,397 916	554,094 592,773	12,550 14,444	5,071 455	811,724 205,565	47,266 12,091
\$200,000 or more	201,728	91,773,147	33,482,951	910					
Total	39,568,556 4,604,957	626,010,412 17,755,537	83,685,018	8,573,315 4,250,005	<b>56,584,766</b> 16,874,418	1,607,041 354,864	<b>4,779,510</b> 156,813	<b>43,698,542</b> 432,731	2,65 <b>4,275</b> 25,414
Under \$5,000	10,526,447	78,991,847	527,453 4,978,085	3,047,837	19,972,465	651,326	3,373,645	23,718,782	1,429,410
\$10,000 under \$15,000 \$15,000 under \$20,000	8,883,156 6,103,642	109,966,298 105,783,831	9,967,479 12,032,723	859,123 235,013	10,448,577 3,994,475	317,034 129,139	763,183 301,460	9,238,327 5,131,082	564,660 319,154
\$20,000 under \$25,000	3,631,645	81,139,247 64,775,548	10,933,456 9,467,321	85,114 47,877	1,852,098 1,287,132	61,535 35,972	96,844 42,655	2,152,352 1,141,734	130,321 71,628
\$25,000 under \$30,000	2,105,649	71,747,970	11,667,621	29,238	1,003,996	25,448	32,123	1,108,806	66,594
\$40,000 under \$50,000	. 665,289 431,401	29,271,756 25,742,746	5,503,198 5,710,922	*11,098 6,003	*479,676 366,785	*14,008 10,330	7,440 *3,096	323,817 *186,022	19,449 *11,408
\$75,000 under \$100,000 \$100,000 under \$200,000	. 112,525 86,802	9,624,342 11,299,420	2,517,270 3,440,229	*1,617 *50	*149,146 *8,739	*4,218 *249	*1,359 834	*108,645 115,512	*6,811 6,827
\$200,000 or more		19,911,872	6,939,260	340		2,918	58	40,733	2,599
					rcent of adjusted				
Size of edjusted gross income		under 10 percen		1	0 under 12 percer			2 under 15 percei	
	Number	Adjusted	-						
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income tess deficit	Total income tax
	of	gross income	Total	Number of	Adjusted gross income	Total	Number of	Adjusted gross income	Total
All returns	of returns (10)	gross income less deficit (11)	Total income tax	Number of returns	Adjusted gross income less deficit (14)	Total income tax	Number of returns	Adjusted gross income tess deficit	Total income tax
Total	of returns (10) . 18,930,849	gross income less deficit (11) 353,308,640 656,819	Total income tax (12) 30,477,154 55,298	Number of returns (13) 12,265,504	Adjusted gross income less deficit (14) 298,597,894	Total income tax (15) 32,885,532	Number of returns (16) 13,408,443	Adjusted gross income less deficit (17)	Total income tax (18) 55,989,174
Total	of returns (10)  18,930,849  180,596 3,964,110 4,103,274	9ross income less deficit (11) 353,308,640 656,819 34,205,589 49,015,226	Total income tax (12) 30,477,154 55,298 2,772,350 4,284,678	Number of returns (13)  12,265,504  122,728 3,612,547	Adjusted gross income less deficit (14)  298,597,894  937,213 47,564,030	Total Income tax (15) 32,885,532 100,756 5,191,288	Number of returns (16) 13,408,443 *15,913 102,625	Adjusted gross income tess deficit (17) 416,451,944 *138,914 1,359,482	Total income tax (18) 55,989,174 17,168 178,404
Total	of returns (10)  18,930,849  180,596 3,964,110 4,103,274 3,859,913 2,625,054	gross income less deficit (11) 353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122	Total income tax (12)  30,477,154  55,298 2,772,350 4,284,678 5,700,630 5,127,183	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910	Adjusted gross income less deficit (14) 298,597,894 937,213 47,564,030 24,597,496 44,705,210	Total income tax (15) 32,885,532 100,756 5,191,288 2,697,039 4,666,216	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556	Adjusted gross income less deficit (17) 416,451,944 *138,914 1,359,482 57,640,867 33,688,303	Total income tax (18) 55,989,174 17,168 178,404 7,591,332 4,561,656
Total	of returns (10) 18,930,849 180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,807,594	gross income less deficit (11) 353,308,640 656,819 34,205,589 49,015,226 67,443,356 67,443,356 58,515,122 49,378,834	Total income tax (12)  30,477,154  55,298 2,772,350 4,284,678 5,700,630 5,127,183 4,288,727	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,597	Adjusted gross income less deficit (14) 299,597,894 — 937,213 47,564,030 24,597,496 44,705,210 50,300,044 77,194,510	Total income tax (15) 32,885,532 100,756 5,191,288 2,697,039 4,866,216 5,560,388	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101	Adjusted gross income less deficit (17) 416,451,944  *138,914 1,359,482 57,640,867 33,688,303 51,884,206	Total income tax (18) 55,989,174 17,166 178,404 7,591,332 4,561,656 6,819,732
Total	of returns (10) 18,930,849 180,596 3,964,110 4,103,274 1,857,913 2,625,054 1,807,594 1,710,432 432,578	gross income less deficit (11) 353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532	Total income tax (12)  30,477,154 55,298 2,772,350 4,284,678 5,700,630 5,127,183 4,288,727 5,141,311 1,670,661	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,946 785,717	Adjusted gross income less deficit (14)  296,597,894  937,213  47,564,030  24,597,496  44,705,210  50,300,044  77,194,510  34,396,769	Total income tax (15)  32,885,532  100,756 5,191,288 2,697,039 4,866,216 5,560,388 8,554,426 3,810,737	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273	Adjusted gross income less deficit (17)  416,451,944  *138,914 1,359,482 57,640,867 33,688,303 51,884,206 134,359,508 80,452,385	Total income tax (18)  55,989,174  17,166 178,404 7,591,332 4,561,656 6,819,732 10,993,3176
Total	of returns (10)  18,930,849  180,596 3,964,103,274 3,859,913 2,625,054 1,807,594 1,710,432 432,578 205,538	gross income less deficit (11) 353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 49,378,834 11,984,532 11,983,532 2,292,220	Total income tax (12)  30,477,154  55,298 2,772,350 4,284,678 5,700,630 5,127,163 4,288,727 5,141,311 1,670,661 1,037,749 200,823	Number of returns (13)  12,265,504  12,272 3,612,547 1,402,533 1,966,916 1,843,597 2,233,946 785,717 262,142 22,705	Adjusted gross income less deficit (14)  296,597,894  937,213  47,564,030  24,597,496  44,705,210  50,300,044  77,194,510  34,396,769  15,045,713  1,918,366	Total income lax (15) 32,885,532 100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,266 213,434	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 827,690 60,273	Adjusted grass income tess deficit (17)  416,451,944  138,914 1,359,482 57,640,867 33,688,303 51,884,206 61,4359,508 60,452,385 47,282,605 5,022,012	Total income tax (18) 55,989,174 17,168 178,404 7,591,302,683 10,935,176 6,477,327 683,307
Total	of returns (10)  18,930,849  180,596 3,964,103,274 3,859,913 2,625,054 1,807,594 1,710,432 432,578 205,538	gross income less deficit (11) 353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,983,592	Total Income tax (12) 30,477,154 55,298 2,772,350 4,284,678 5,700,630 5,127,183 4,288,727 5,141,311 1,670,661 1,037,749	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,946 785,717 262,142	Adjusted gross income less deficit (14)  298,597,894  937,213  47,564,030  24,597,496  44,705,210  50,300,044  77,194,510  34,396,769  15,045,713  1,918,366	Total income lax (15) 32,885,532 100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,266	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 827,690	Adjusted gross income less deficit (17) 416,451,944 *138,914 1,359,482 57,640,867 33,688,309 51,884,206 134,359,508 64,452,345 47,282,605	Total income tax (18) 55,989,174 17,168 178,404 7,591,322 4,561,656 6,819,732 18,095,639 10,933,176 663,383 466,637
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more  Joint returns  Total Under \$5,000	of returns (10)  18,930,849  180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,710,429 422,578 205,538 27,032 13,531 1,197	gross income less deficit (11) 353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,993,592 2,292,220 1,748,095 583,665	Total income tax (12) 30,477,154 55,298 2,772,350 4,284,678 5,700,680 5,701,183 4,288,727 5,141,311 1,670,661 1,037,749 200,823 148,151	Number of returns (13)  12,265,504  12,265,504  122,728 3,612,547 1,402,533 1,966,916 1,843,597 2,233,946 785,717 262,144 22,700 11,250 1,429	Adjusted gross income less deficit (14)  298,597,894  937,213  47,564,030  24,597,496  44,705,210  50,300,044  47,704,510  34,396,769  15,045,713  1,918,366  1,387,336  551,208	Total income tax (15)  32,885,532  100,756 5,191,288 2,967,209 4,866,216 5,560,388 8,554,426 3,810,737 1,677,266 213,434 153,1404	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,100 3,873,273 1,822,073 827,680 60,273 26,897	Adjusted grass income tess deficit (17)  416,451,944  138,914 1,359,482 57,640,867 33,688,303 51,884,206 614,359,508 80,452,385 47,282,605 5,022,012 3,415,986 1,207,677	Total income tax (18)
Total	of returns (10)  18,930,849 180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,710,459 425,578 205,538 27,032 13,531 1,197 9,577,378	gross income less deficit (11)  353,308,640  656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,518,994,532 11,983,522 2,292,220 1,748,095 583,665  241,966,929 7,714,757	Total income tax (12)  30,477,154  55,288 2,772,364 4,284,678 5,700,680 5,127,163 4,288,727 5,141,311 1,670,661 1,037,764 1,037,464 1,037,464 200,823 148,151 20,855,172	Number of returns (13)  12,265,504  122,728  3,612,547 1,402,533 1,966,910 1,843,597 2,233,944 785,717 262,142 22,706 11,250 1,429 6,467,105	Adjusted gross income less deficit (14)  299,597,894  937,213 47,564,030 24,597,369 44,705,210 50,300,044 77,194,510 34,396,769 15,045,713 1,918,366 1,387,366 1,387,366 1,387,366	Total (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,226 6,213,434 153,140 60,842  22,712,340	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 827,680 60,273 26,897	Adjusted gross income less deficit (17) 416,451,944 138,914 138,944 1,359,485 7,640,867 33,688,930 51,884,206 134,359,508 80,452,345 47,282,605 5,022,012 3,415,966 1,207,677	Total income tax (18) 55,989,174 17,168 178,404 7,591,322 4,561,656 6,819,722 18,095,639 10,933,176 64,77,327 663,383 466,529 164,725
Total	of returns (10) 18,930,849 190,596 3,964,110 4,103,274 3,859,913 2,625,564 1,807,594 1,710,432 422,578 205,539 27,032 13,531 1,197 9,577,378 - 561,452 2,833,014	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,993,592 1,748,095 583,665 241,966,929 — — — — — 7,714,757 49,996,797	Total income tax (12)  30,477,154 55,298 2,772,350 4,284,678 5,700,630 5,127,183 4,288,727 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591 20,855,172	Number of returns (13)  12,265,504  12,265,504  122,728 3,612,547 1,402,533 1,966,105 1,843,597 2,233,946 785,717 262,144 22,706 11,250 1,429 6,467,105	Adjusted gross income less deficit (14)  298,597,894  937,213  47,564,030  24,597,496  44,705,210  50,300,044  47,194,510  34,396,769  15,045,713  1,918,366  1,387,336  551,208  206,056,433	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 6,3161,737 1,677,266 213,434 153,140 60,842  22,712,340 415,134	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 26,897 3,330  7,612,453	Adjusted grass income tess deficit (17)  416,451,944  138,914 1,359,482 57,640,867 33,688,303 51,884,206 614,839,508 80,452,385 47,282,605 5,022,012 3,415,986 1,207,677 294,071,830	Total income tax  (18)  55,989,174  117,168 178,404 7,591,332 4,561,656 6,819,732 18,095,633 10,933,176 6,477,327 683,339 466,632 164,725 39,536,800
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000	of returns (10) 18,930,849 180,596 3,964,110 14,103,274 3,859,913 2,625,564 1,807,594 1,710,432 422,578 27,032 13,531 1,197 9,577,378 561,452 2,833,014 2,331,200 1,609,726	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,993,592 2,292,220 1,748,095 583,665 241,966,929 7,714,757 49,986,797 52,033,156 43,974,359	Total income tax (12) 30,477,154 55,288 2,772,350 4,284,678 5,700,630 5,127,163 4,288,727 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591 20,855,172 581,901 4,164,652 4,558,012 3,815,178	Number of returns (13)  12,265,504  12,265,504  122,728 3,612,547 1,402,533 1,966,101 1,843,597 2,233,597 2,233,597 11,250 1,429 6,467,105	Adjusted gross income less deficit (14)  298,597,894  937,213  47,564,030  24,597,496  44,707,194,510  34,396,769  15,045,713  1,918,366  1,387,336  551,208  206,056,433  4,035,739  34,567,439  4,035,739  34,567,436	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,266 213,434 153,140 60,842 22,712,340  415,134 3,745,979 4,903,798	Number of returns (16)  13,408,443  13,408,443  102,625 3,290,712 1,509,556 1,876,101 3,873,273 3,873,273 3,873,273 3,873,273 26,897 3,390  7,612,453	Adjusted grass income tess deficit (17)  416,451,944  138,914 1,359,482 57,640,867 33,688,303 51,884,206 80,452,385 47,282,605 5,022,012 3,415,966 1,207,677 294,071,830	Total income tax  (18)  55,989,174  117,168 178,404 7,591,332 4,561,656 6,819,732 18,095,633 10,933,176 6,477,327 663,383 466,632 164,725 39,536,800
Total	of returns (10)  18,930,849 180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,710,422 1,710,422 1,710,423 1,710,437 205,538 27,032 13,531 1,197 9,577,378 561,452 2,833,014 2,331,200 1,609,738 405,626	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,1893,592 11,893,592 2,292,220 1,748,095 583,665 241,966,929 7,714,757 49,996,797 52,033,156 43,974,359 55,004,097 17,828,262	Total income tax (12)  30,477,154  55,288 2,772,350 4,284,678 5,700,630 5,127,163 4,288,727 5,141,311 1,670,661 1,037,744 200,823 148,151 49,591 20,855,172  20,855,172 581,901 4,164,652 4,558,012 3,815,178 4,835,518	Number of returns (13)  12,265,504  12,2728 3,612,547 1,402,533 1,966,930 1,843,597 2,233,964 785,717 262,1422 22,705 1,429 6,467,105 208,750 1,513,198 1,627,547 2,077,973 751,797	Adjusted gross income less deficit (14)  298,597,894  937,213  47,554,030  24,597,964  47,7194,510  34,396,769  15,045,713  1,918,366  1,387,336  551,208  206,056,433  4,035,739	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,266 213,434 153,140 60,842  22,712,340  415,134 3,745,979 4,903,798 7,981,850 3,643,879	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 827,690 60,273 26,897 3,393 7,612,453	Adjusted gross income tess deficit (17)  416,451,944  138,914 1,359,452 57,640,867 33,688,303 51,884,206 80,452,385 47,282,605 5,022,012 3,415,986 1,207,677 294,071,830	Total income tax  (18)  55,989,174  177,168 178,404 7,581,332 4,561,656 6,819,732 18,095,639 10,933,173 66,632 164,725 39,536,800  244  586,429 4,601,461 16,381,055 10,381,055 4,0244
Total Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$200,000 or more  Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$25,000 \$25,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$20,000 \$25,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$50,000 \$40,000 under \$50,000	of returns (10)  18,930,849 180,596 3,964,110 140,274 3,859,913 2,625,054 1,710,432 432,578 205,539 213,531 1,197 9,577,378 9,577,378 2,833,014 2,331,200 1,609,728 1,609,728 1,609,78 405,626 112,966	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,983,592 2,292,220 1,748,095,578 2,992,230 1,748,996,797 52,033,156 49,996,797 52,033,156 43,974,359 55,004,097	Total ncome tax (12)  30,477,154  55,298 2,772,305 4,284,678 5,700,680 5,102,183 4,288,727 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591  20,855,172  581,901 4,164,655 4,558,012 3,815,178 4,835,513 1,569,068	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,946 785,717 262,142 22,705 11,250 1,429 6,467,105	Adjusted gross income less deficit (14)  298,597,894  937,213 47,564,030 24,597,496 44,705,210 50,300,044 77,194,510 34,396,769 15,045,713 1,918,366 1,387,336 551,208  206,056,433  206,056,433 4,035,739 34,567,495 44,035,739 34,567,495 44,035,739 34,567,495 44,035,739 34,567,495 41,403,267	Total income tax (15)  32,885,532  100,756 5,191,288 2,697,289 4,866,216 5,560,388 8,554,426 3,810,737 1,677,266 213,434 153,140 60,842  22,712,340 4,93,785 4,93,785 3,643,879 4,903,785	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 26,897 26,897 3,330  7,612,453 1,777 197,235 1,275,771 3,502,675 1,757,216	Adjusted gross income tess deficit (17)  416,451,944  138,914 138,914 138,945 7,640,867 33,688,303 51,884,206 61,24,325,605 5,022,012 3,415,966 1,207,677 294,071,830 ————————————————————————————————————	Total income tax (18)  55,989,174  17,168 178,404 7,591,332 4,561,656 6,819,762 18,085,639 10,933,176 6,477,327 683,383 466,632 164,725 39,536,800  242 586,429 4,601,461 16,381,054 10,540,244 6,228,04
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$50,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$200,000 or more  Under \$5,000 \$20,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$20,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$75,000	of returns (10) 18,930,849 190,596 3,964,110 14,103,274 3,859,913 2,625,564 1,807,594 1,710,432 422,578 205,539 27,032 13,531 1,197 9,577,378 561,452 2,833,014 2,331,200 1,609,738 405,622 192,968 24,198 12,488 12,	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,365 58,515,122 49,378,834 58,491,591 18,994,532 11,983,592 2,292,220 1,748,095 583,665 241,966,929  7,714,757 49,996,797 52,033,156 43,974,367 55,004,097 17,828,262 11,265,243 2,048,227 2,048,227 1,617,246	Total income tax (12)  30,477,154  55,298 2,772,305 4,284,678 5,700,600 5,127,183 4,284,727 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591  20,855,172  581,901 3,161,178 4,184,652 4,558,012 3,815,178 4,885,513 1,569,068 973,788 178,734	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,946 785,717 262,142 22,706 11,250 1,429 6,467,105	Adjusted gross income less deficit (14)  298,597,894  937,213 47,564,030 24,597,496 44,705,210 34,396,769 15,045,713 1,918,366 1,387,396 551,208  206,056,433  206,056,433 4,403,739 34,567,495 4,403,739 34,567,495 32,874,638 32,874,638 314,560,152 1,865,977 1,258,942	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,389 8,554,426 3,810,737 1,677,266 213,434 153,140 60,842  22,712,340  415,134 3,745,979 4,903,798 4,903,798 4,981,850 3,643,879 1,622,940 207,637 136,922	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 26,897 3,330  7,612,453  1776 197,235 1,275,771 3,502,675 1,757,216	Adjusted gross income less deficit (17)  416,451,944  *138,914  138,914  138,946  33,688,303  51,4395,508  80,452,345  47,282,605  5,022,012  3,415,966  1,207,677  294,071,830  ———————————————————————————————————	Total income tax (18)  55,989,174  17,168 178,404 7,591,302 4,561,656 6,819,732 4,561,656 6,477,257 39,536,800
Total	of returns (10)  18,930,849 180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,710,422 432,578 205,538 27,032 13,531 1,197 9,577,378 ————————————————————————————————————	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 55,491;18,994,532 11,893,592 2,292,220 1,748,095 583,665 241,966,929 7,714,757 49,996,797 55,004,097 17,828,262 11,265,243 2,048,274,359 55,004,097 17,828,262 11,265,243 2,048,278	Total income tax (12)  30,477,154  55,288 2,772,364 4,284,678 5,700,630 5,127,163 4,288,727 5,141,311 1,670,661 1,037,748 200,823 148,151 49,591  20,855,172  581,901 4,164,652 4,558,068 973,738 1178,738 137,227 41,148	Number of returns (13)  12,265,504  12,2728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,944 222,705 11,250 1,425 6,467,105 208,755 1,513,196 1,627,547 2,077,973 751,799 254,222 22,111 10,236 1,262	Adjusted gross income less deficit (14)  299,597,894  937,213  47,564,030  24,597,964  47,7194,510  34,396,769  15,045,713  1,918,366  1,387,336  206,056,433  206,056,433  4,035,739  34,567,495  44,032,639  34,567,495  44,032,689  72,017,084  32,874,638  32,874,638  314,560,152  1,866,977  1,258,942  473,140	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,244 153,140 60,842  22,712,340  415,134 43,745,979 4,903,798 7,981,850 3,643,879 1,622,940 207,637 136,922 52,200	Number of returns (16)  13,408,443  102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 827,690 60,273 26,897 3,393 7,612,453 1,275,771 3,502,675 1,757,216 796,094 55,722 24,592 2,980	Adjusted gross income tess deficit (17)  416,451,944  1,359,452 57,640,867 33,688,303 51,884,206 334,359,508 80,452,385 47,282,605 5,022,012 3,415,986 1,207,677 294,071,830	Total income tax  (18)  55,989,174  177,168 178,404 7,581,332 4,561,656 6,819,732 18,095,630 10,933,176 6,477,32 466,632 164,722 39,536,800  244 6,164,611 6,381,055 10,540,244 6,228,083 633,077 423,533 142,686
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$30,000 under \$40,000 \$50,000 under \$50,000 \$510,000 under \$100,000 \$75,000 under \$100,000 \$20,000 or more  Total Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$30,000 under \$50,000	of returns (10)  18,930,849  180,596 3,964,110 4,103,274 3,859,913 2,625,586 27,032 13,531 1,197  9,577,378	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,993,592 1,748,095 583,665 241,966,929 7,714,757 49,996,797 52,033,156 43,974,397 57,714,757 49,996,797 52,033,156 43,974,397 57,714,757 49,996,797 52,033,156 43,974,397 57,714,757 49,996,797 52,033,156 43,974,397 52,048,227 11,265,243 2,048,227 11,267,246 484,785	Total income tax (12) 30,477,154 55,298 2,772,305 4,284,678 5,700,600 5,127,183 4,284,772 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591 20,855,172 581,901 3,155,174 4,855,173 1,569,068 973,768 178,734 137,222 141,146	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,435,97 2,233,946 785,717 262,142 22,705 1,428 6,467,105	Adjusted gross income less deficit (14)  299,597,894  937,213  47,564,030  24,597,964  47,7194,510  34,396,769  15,045,713  1,918,366  1,387,336  206,056,433  206,056,433  4,035,739  34,567,495  44,032,639  34,567,495  44,032,689  72,017,084  32,874,638  32,874,638  314,560,152  1,866,977  1,258,942  473,140	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,389 8,554,426 3,810,737 1,677,266 213,434 153,140 60,842  22,712,340  415,134 3,745,979 4,903,798 4,903,798 4,981,850 3,643,879 1,622,940 207,637 136,922	Number of returns (16)  13,408,443  *15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 6,827,373 26,837 7,612,453 1,275,771 3,502,675 1,777,216 796,094 55,722 24,592	Adjusted gross income tess deficit (17)  416,451,944  1,359,452 57,640,867 33,688,303 51,884,206 334,359,508 80,452,385 47,282,605 5,022,012 3,415,986 1,207,677 294,071,830	Total income tax  (18)  55,989,174  17,168 178,404 7,591,332 4,561,656 6,819,732 18,095,630 10,933,176 6,477,276 633,983 466,632 164,725 39,536,800  564,429 4,601,461 16,381,054 16,282,083 633,071 423,533
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$10,000 \$50,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$10,000 \$20,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000	of returns (10)  18,930,849  180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,807,594 1,710,432 432,578 205,538 27,032 13,531 1,197  9,577,378  561,452 2,833,014 2,331,200 1,609,738 405,626 192,968 24,194 12,485 9,73	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 1,983,592 2,292,220 1,748,095 583,665 241,966,929 7,714,757 49,986,797 52,033,156 43,974,359 55,004,097 17,826,243 2,048,227 11,265,243 2,048,227 11,1617,246 484,785	Total income tax (12) 30,477,154 55,298 2,772,350 4,284,678 5,700,630 5,127,183 4,288,727 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591 20,855,172 581,901 4,164,652 4,558,012 3,815,178 4,835,513 1,569,068 973,788 178,744 137,227 41,146 9,621,982 55,298	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,946 785,717 262,142 22,705 11,250 1,428 6,467,105 4,427,757 751,798 24,127,247 2,077,973 751,798 254,282 22,113 10,236 1,262 5,798,398	Adjusted gross income less deficit (14)  298,597,894  937,213  47,564,030  24,597,496  44,705,210  50,300,044  77,194,510  34,396,769  15,045,713  1,918,366  1,387,336  551,208  206,056,433  206,056,433  4,035,739  34,567,495  44,403,266  72,017,084  32,874,638  34,567,495  14,403,266  72,017,084  32,874,638  34,562,495  14,403,266  72,017,084  32,874,638  34,560,152  1,865,977  1,256,942  473,140	Total income lax (15)  32,885,532  100,756 5,191,288 2,897,039 4,866,216 5,560,88 8,554,426 3,810,737 1,677,266 213,434 153,140 60,842  22,712,340  415,134 3,745,979 4,903,798 7,981,850 3,643,879 1,622,940 207,637 136,922 52,200  10,173,192	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 26,897 3,330  7,612,453  1770 177,235 1,275,7216 1,757,216 796,084 55,720 2,980 5,795,990	Adjusted gross income less deficit (17)  416,451,944  *138,914 1,359,485 57,640,867 33,688,939 51,884,206 134,359,508 80,452,335 47,282,605 5,022,012 3,415,966 1,207,677 294,071,830 —  4,79,482 35,597,080 121,779,706 77,633,863 45,445,251 4,648,147 3,100,807 1,045,507	Total income tax  (18)  55,989,174  17,168 178,404 7,511,322 4,561,656 6,819,722 18,095,639 10,933,176 64,77,327 683,383 466,627 242 39,536,800  244,601,461 16,381,054 10,540,244 6,228,085 633,071 425,686
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$5,000 \$50,000 under \$10,000 \$10,000 under \$200,000 \$200,000 or more  Joint returns  Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$2,000 \$20,000 under \$2,000 \$20,000 under \$2,000 \$20,000 under \$3,000	of returns (10)  18,930,849  180,596 3,964,110 4,103,274 3,859,913 2,6625,054 1,710,422 1,710,422 1,710,422 1,710,423 1,573 2,7032 13,531 1,197  9,577,378  561,452 2,833,014 2,331,200 1,609,728 1,605,738 405,626 192,966 24,194 11,485 973	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 55,491,1893,592 11,893,592 2,292,220 1,748,095 241,966,929 7,714,757 49,996,797 52,033,156 43,974,359 55,004,097 17,828,262 11,265,243 2,048,274 111,341,711 656,819 34,205,589 41,300,470 17,446,599	Total income tax (12) 30,477,154 55,296 2,772,305 4,284,678 5,700,630 5,127,183 4,288,724 4,284,	Number of returns (13)  12,265,504  12,2728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,944 222,705 11,250 1,425 6,467,105 208,755 1,513,196 1,627,547 2,077,972 751,799 254,225 22,111 10,236 1,262 5,798,399	Adjusted gross income less deficit (14)  298,597,894  937,213  47,564,030  24,597,496  44,705,210  34,396,769  15,045,713  1,918,366  1,387,336  551,208  206,056,433   4,035,739  34,567,495  44,403,266  72,017,084  32,874,638  14,560,152  1,865,977  1,255,942  473,140  92,541,461	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,237 1,677,247 1,6	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 827,690 60,273 26,897 3,330  7,612,453 1,275,771 3,502,675 1,777,216 796,094 55,792 24,592 2,980 5,795,990 115,913	Adjusted gross income tess deficit (17)  416,451,944  1,359,482 57,640,867 33,688,303 51,884,206 34,345,966 1,207,677 294,071,830 21,779,706 77,633,645,251 4,749,482,35,597,080 121,779,706 77,633,645,251 4,648,251 4,648,251 1,045,507	Total income tax (18)  55,989,174  17,168 178,404 7,511,322 4,561,656 6,819,722 18,095,639 10,933,176 664,77,327 683,383 466,629 164,725 39,536,800
Total	of returns (10)  18,930,849 190,596 3,964,110 14,103,274 3,859,913 2,625,578 205,589 27,032 13,533 1,197 9,577,378 — 561,452 2,833,014 2,486 24,194 2	gross income less deficit (11)  353,308,640  656,819  34,205,589  49,015,226  67,443,356  58,515,122  49,378,834  58,491,591  18,994,532  2,292,200  17,496,929  7,714,757  49,996,797  52,033,156  43,974,359  55,004,097  17,828,262  11,265,262	Total ncome tax (12)  30,477,154 55,298 2,772,350 4,284,678 5,700,680 5,127,183 4,288,727 5,141,311 1,670,661 1,037,749 200,823 148,151 149,591  20,855,172 581,901 4,164,652 4,558,012 3,815,178 4,835,513 1,569,068 1,973,739 1,78,734 1,74,22 55,298 2,772,355 3,702,777 1,535,978	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,946 785,711 262,142 22,705 11,269 1,429 6,467,105 6,467,105 1,267,547 2,077,751,798 22,21,113 10,238 5,798,399 122,728 3,612,544 1,193,788	Adjusted gross income less deficit (14)  299,597,894  937,213  47,564,030  24,597,496  44,705,210  50,300,044  77,194,510  34,396,769  15,045,713  1,918,366  1,387,336  551,208  206,056,433	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,866,216 5,560,388 2,697,039 4,666,216 213,434 153,140 153,140 415,134 3,745,979 4,903,798 1,622,940 207,637 138,922,940 10,173,192	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 1,822,073 1,822,073 1,7,612,453 1,77,71 1,70,216 1,757,	Adjusted gross income tess deficit (17)  416,451,944  138,914 1,359,482 57,640,867 33,688,303 51,884,206 80,452,385 47,282,605 5,022,012 3,415,966 1,207,677 294,071,830	Total income tax  (18)  55,989,174  177,168 178,404 7,581,332 4,561,656 6,819,732 18,095,630 10,933,176 6,477,22 683,383 466,632 164,722 39,536,800  244 6,10,540,244 6,228,083 142,686 16,452,373 178,166 7,591,333 3,975,227 2,218,275,227
Total Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$100,000 \$20,000 under \$20,000 \$200,000 or more  Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$40,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$40,000 under \$50,000 \$50,000 under \$100,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$75,000 under \$10,000	of returns (10)  18,930,849   180,596   3,964,110   4,103,274   3,859,913   2,625,054   1,710,425   422,578   205,539   27,032   13,531   1,197   9,577,378   —	gross income less deficit (11)  353,308,640  656,819  34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,983,592 2,292,200 1,786,929 241,966,929 7,714,757 49,996,797 52,033,156 43,974,359 55,004,097 17,828,262 11,265,264 20,48,277 1,617,282,626 11,265,641 111,341,711 666,819 34,205,589 11,341,711 666,819 34,205,589 11,446,559 6,481,966 5,404,47,48	Total ncome tax (12) 30,477,154 55,298 2,772,350 4,284,678 5,700,680 5,701,183 4,288,727 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591 20,855,172 581,901 4,164,655 4,558,012 3,815,178 4,835,513 1,569,068 973,739 178,734 137,22 137,234 1,148	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,533 1,966,910 1,843,537 2,233,946 785,717 262,142 22,705 11,250 1,429 6,467,105 6,467,105 6,467,105 11,262 208,750 1,513,196 1,627,547 2,077,77 751,798 254,292 22,113 10,236 5,798,399 12,722 3,612,547 1,193,786 453,714 216,055 155,977	Adjusted gross income less deficit (14)  299,597,894  937,213 47,564,030 24,597,496 44,705,210 50,300,444,77,194,510 34,396,769 15,045,713 1,918,366 1,387,396 551,208  206,056,433  206,056,433 4,032,67,495 44,403,266 72,017,084 32,874,638 14,560,152 1,865,977 1,258,942 2473,140  92,541,461 937,213 47,564,030 20,561,777 1,584,077,715 5,896,777,715 5,896,777,725 5,896,77,7425	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,866,216 5,560,388 2,697,039 4,866,216 1,13,434 153,140 153,14	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 26,897 26,897 26,897 26,897 27,612,453 27,717 197,235 1,275,771 3,502,675 1,757,216 796,094 55,722 24,592 24,592 24,593 57,95,990 57,95,990 102,455 3,280,715 11,312,321 600,333 370,598	Adjusted gross income tess deficit (17)  416,451,944  138,914 138,945 57,640,867 33,688,303 51,884,206 80,452,385 47,282,650 5,022,012 3,415,966 1,207,677 294,071,830	Total income tax  (18)  55,989,174  17,168 178,404 7,591,332 4,561,656 6,819,732 4,561,656 6,477,327 683,383 466,622 164,725 39,536,800  ——————————————————————————————————
Total Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$25,000 \$20,000 under \$26,000 \$20,000 under \$26,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$75,000 under \$75,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$20,000 \$20,000 under \$40,000 \$40,000 under \$5,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$75,000 under \$15,000 \$75,000 under \$10,000 \$75,000 under \$10,000 \$75,000 under \$25,000	of returns (10)  18,930,849  180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,710,492 432,578 205,539 27,032 13,531 1,197  9,577,378	gross income less deficit (11)  353,308,640 656,819 34,205,589 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,983,592 2,292,200 1,748,095,583,665 241,966,929 7,714,757 49,996,797 52,033,156 43,974,359 55,004,097 17,828,262 11,265,264 11,267,267 11,446,559 34,205,589 41,300,470 17,446,559 64,81,966 54,04,475 64,947,435	Total ncome tax (12) 30,477,154 55,298 2,772,305 4,284,678 5,700,680 5,700,680 5,700,680 5,127,183 4,284,727 5,141,311 1,670,661 1,037,749 200,823 148,151 49,591 20,855,172 581,901 4,144,652 4,558,012 3,815,178 4,885,513 1,569,068 973,738 178,734 137,227 11,148 9,621,982 2,772,363 2,772,377 1,535,978 599,171 473,545 305,799 101,593	Number of returns (13)  12,265,504  122,728 3,612,547 1,402,537 1,402,537 1,402,537 1,402,547 1,402,547 1,402,547 1,402,617 1,202 1,429  6,467,105 1,429  208,75(1,513,196 1,627,547 2,077,757 1,795(2,64,225 22,113 10,236 1,262 5,798,399 122,72(1,193,786 453,714 216,05(1,55),77 33,916 1,55,977 33,916 1,55,977 33,916 1,55,977 33,916 1,7913	Adjusted gross income less deficit (14)  298,597,894  937,213 47,564,030 24,597,496 44,705,210 50,300,044 77,194,510 34,396,769 15,045,713 1,918,366 1,387,336 206,056,433  206,056,433  206,056,433 4,032,67,495 44,403,267 2,017,084 32,874,638 14,560,152 1,865,977 1,258,942 473,140 92,541,461 92,541,461 93,721 347,564,030 20,561,771 55,896,778 51,77,425 51,522,131 485,561	Total income lax (15)  32,885,532  100,756 5,191,288 2,697,039 4,866,216 5,560,388 2,567,7029 4,866,216 15,1340 153,14	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 26,897 26,897 26,897 26,373 27,612,453 27,771 197,235 1,275,771 3,502,675 1,787,216 7,960,094 55,792 24,592 24,592 24,593 26,980 5,795,990 5,795,990 5,795,990 5,795,990 6,303,370,595 64,853 3,15,996 64,853	Adjusted gross income tess deficit (17)  416,451,944  138,914 138,945 138,945 138,946 138,946 138,948 148,948	Total income tax (18)  55,989,174  17,168 178,404 7,591,332 4,561,656 6,819,732 4,561,656 6,477,327 683,383 466,632 164,725 39,536,800
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$50,000 \$75,000 under \$10,000 \$10,000 under \$200,000 \$200,000 or more  Joint returns  Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$20,000 under \$200,000 \$20,000 under \$200,000 \$20,000 under \$200,000 \$20,000 under \$40,000 \$30,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$200,000 \$50,000 under \$200,000 \$50,000 under \$200,000 \$50,000 under \$10,000 \$51,000 under \$200,000 \$20,000 under \$200,000	of returns (10)  18,930,849  180,596 3,964,110 4,103,274 3,859,913 2,625,054 1,710,425 205,538 207,032 13,531 1,197  9,577,378	gross income less deficit (11)  353,308,640 456,819 34,205,889 49,015,226 67,443,356 58,515,122 49,378,834 58,491,591 18,994,532 11,993,593 553,665 241,966,929 7,714,757 49,996,797 52,033,156 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 43,974,356 55,004,097 17,446,559 66,481,966 57,404,475 31,166,270 718,280,284 31,166,270 718,280,284 31,166,270 77,18,280,284 31,166,590 67,404,475 31,407,438 31,407,438 31,407,438 31,407,438 31,407,438 31,407,438 31,407,438 31,407,438 31,407,438 31,166,270	Total income tax (12)  30,477,154 55,288 2,772,350 4,284,678 5,700,630 5,127,163 4,288,727 5,141,311 1,670,661 1,037,766 1,037,766 1,037,766 1,037,766 20,823 148,151 49,591  20,855,172  581,901 4,164,652 4,558,012 3,815,178 4,835,513 1,569,068 973,708 973,708 9,621,982 55,298 2,772,355 3,702,771 1,535,978 559,171 473,548 305,798	Number of returns (13)  12,265,504  12,2728 3,612,547 1,402,533 1,966,910 1,843,597 2,233,946 785,717 262,142 22,706 11,250 1,429 2,706 11,250 1,429 2,706 2,706 2,707 2	Adjusted gross income less deficit (14)  299,597,894  937,213  47,564,030  24,587,496  44,705,210  50,300,044  77,194,510  34,396,769  15,045,713  1,918,366  1,918,366  15,1208  206,056,433	Total income lax (15)  32,885,532 100,756 5,191,288 2,697,039 4,666,216 5,560,388 8,554,426 3,810,737 1,677,266 213,434 153,140 60,842  22,712,340 415,134 3,745,979 4,903,788 7,981,867 3,643,879 1,622,940 100,756 5,191,288 2,281,906 1,120,237 656,590 572,576 666,6590 572,576 166,858	Number of returns (16)  13,408,443  15,913 102,625 3,290,712 1,509,556 1,876,101 3,873,273 1,822,073 1,822,073 1,822,073 1,822,073 1,822,073 1,822,073 1,822,073 1,822,073 1,822,073 1,822,073 1,822,073 1,761 1,767 1,757,216 7,96,094 55,721 24,592 2,986 5,795,990 5,795,990 5,795,990 102,456 3,290,712 1,312,24 1,312,316 102,456 3,290,712 1,312,216 103,303 370,598 64,855 31,596	Adjusted gross income less deficit (17)  416,451,944  138,914 138,914 138,936 33,688,303 51,884,206 61,207,677 294,071,830	Total income tax (18)  55,989,174  17,168 178,404 7,591,392 4,561,656 6,819,732 18,095,639 10,933,176 6,477,327 683,383 466,622 164,725 39,536,800  ——————————————————————————————————

Footnote(s) at end of table.

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income - Continued

(All figures are estimates based on samples - money amounts are in thousands of dollars)

			Total inc	ome tax as e per	cent of adjusted	gross income — C	ontinued		
See of advisted access in the	15	under 17 percer	nt	17	under 25 percer	nt	25	under 30 percer	nt
Size of edjusted gross income	Number of returns	Adjusted gross income less deficit	Totel income tax	Number of returns	Adjusted gross income less deficit	Totel income tax	Number of returns	Adjusted gross income less deficit	Totel income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns				_					
Total	5,473,376	210,767,320	<b>33</b> ,596, <b>099</b>	6,516,861	352,761,156	70,516,206	637,143	66,576,507	18,146,86
Jnder \$5,000	**41	**144	**23	3,414	**19,113	**4,066	-1	-1	_
55,000 under \$10,000	*1.705		***	** ***	****	*** 50.	-	-	
\$10,000 under \$15,000 \$15,000 under \$20,000	43,124	*25,019 775,770	*4,032 124,231	*4,482 *15,551	*63,862 *290,697	*11,534 *54,900	*413	*7,245	*1.91
\$20,000 under \$25,000	1,331,116	30,239,060	4,801,900	61,589	1,435,854	266,914	*846	*17.828	*4.69
\$25,000 under \$30,000	482,755	13,099,598	2,099,834	808,239	22,226,692	4.010,731	•6	162	*4:
\$30,000 under \$40,000	1,394,877	49,847,474	7,889,558	1,143,408	39,752,899	7,626,705	*10,264	*363,866	*100,45
\$40,000 under \$50,000	1,243,075	55,412,042	8,837,859	1,419,115	63,995,464	12,256,468	42,648	2,003,665	522,54
550,000 under \$75,000	860,579	49,517,282	7,936,269	2,182,357	131,509,036	26,308,182	153,775	9,674,658	2,607,03
\$75,000 under \$100,000 \$100,000 under \$200,000	86,419 26,195	7,234,589 3,279,131	1,160,834 526,730	592,860 253,587	50,212,859 31,411,648	10,686,370	174,310	15,250,195	4,093,32
\$200,000 ar more	3,490	1,337,210	214,830	253,587 32,259	11,843,034	6,794,049 2,496,288	226,025 28,856	29,265,729 9,993,157	8,035,945 2,780,905
Joint returns	3,490	1,337,210	214,030	32,259	11,043,034	2,490,200	20,030	9,993,137	2,780,90
Total	3,159,024	149,211,638	23,780,112	3,938,003	254,651,291	51,110,346	430,469	51,883,458	14,143,53
Under \$5,000	**41	**144	**23	3,330,003	254,051,251	31,110,340	430,403	31,003,430	14,140,55
55,000 under \$10,000	7.1	177	20	••	••	••			
\$10,000 under \$15,000	*1,705	*25,019	*4,032	**507	**7,018	**1,336		_	_
\$15,000 under \$20,000	*3,151	62,091	*9,598	*36	*714	*123	*204	*3,202	*88
\$20,000 under \$25,000	*1,109	*25,911	*4,059	*4,949	112,175	*20,584	**847	**17,855	**4,70
\$25,000 under \$30,000	13,935	395,082	63,830	*6,299	*173,040	*35,458			
\$30,000 under \$40,000 \$40,000 under \$50,000	1,026,317	37,419,333	5,898,968	105,665	4,046,304	717,881	*6,681	*226,288	*63,05
550,000 under \$75,000	1,170,134 831,721	52,268,883 47,842,621	8,336,534 7,669,686	1,012,911 1,984,523	46,133,153 119,885,082	8,479,169 23,822,133	3,496 34,866	164,784 2,418,854	47,46 628,20
375,000 under \$100,000	83.547	6,984,811	1,120,656	563,817	47,731,990	10,143,704	150,061	13,212,353	3.528.42
100,000 under \$200,000	24,255	3,040,165	488,516	240,651	29.031.645	6.447.856	207,892	26,980,542	7,404,49
\$200,000 or more	3,109	1,147,577	184,210	18,645	6,729,870	1,442,103	26,422	8,859,581	2,466,31
Nonjoint returns			1		ì				
Total	2,314,352	61,555,682	9,815,987	2,578,858	98,109,866	19,405,860	206,674	14,693,048	4,003,330
Under \$5,000	-		-	••	••	••	_		
55,000 under \$10,000	-		-	••	••	**	_	-1	_
510,000 under \$15,000	=			**7,389	**75,957	**14,265			
515,000 under \$20,000	39,973	713,679	114,632	15,515	*289,983	*54,777	*209	4,043	*1,03
20,000 under \$25,000	1,330,007 468,820	30,213,149 12,704,516	4,797,841 2,036,004	56,640 801,940	1,323,378 22,053,652	246,330 3,975,273	- 5	135	3
30,000 under \$40,000	368,560	12,428,142	1,990,589	1,037,743	35,706,595	6,908,824	*3,583	*137,579	*37,40
40,000 under \$50,000	72,941	3,143,159	501,325	406,204	17,862,311	3,777,299	39,152	1,838,882	475.08
50,000 under \$75,000	28,858	1,674,661	266,583	197,834	11,623,954	2,486,050	118,909	7,255,804	1.978.83
375,000 under \$100,000	2,872	249,778	40,177	29,043	2,480,869	542,666	24,249	2,037,842	564,89
\$100,000 under \$200,000	1,940	238,966	38,214	12,936	1,580,003	346,193	18,133	2,285,188	631,45
200,000 or more	381	189,633	30,620	13,614	5,113,164	1,054,185	2,434	1,133,576	314,59

			Total inc	ome tax es e per	rcent of edjusted	gross income C	ontinued		
Comment and the state of the st	30	under 50 percei	nt	50	under 100 perce	int	10	00 percent or mor	·e
Size of edjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Totel income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	479,767	116,571,362	43,896,144	22,286	4,949,670	3,141,486	25,862	- 1,184,255	869,236
Under \$5,000	*3,977 —	*11,756 —	*4,057 —	*706	*4,322	·4.131	22,502 600	- 1,468,902 4,673	454,304 10,491
\$10,000 under \$15,000	*5,137 *4,149	*62,277 *64,186	*28,483 *31,655	*541 *1,224	*6,327 *22,254	*4.799 *12.753	650 314	7,482 5,127	19,271 11,013
\$25,000 under \$25,000	*3,364 *2,522	*74,159 *67,023	*34,622 *29,563	*100 *263	*6,747	1,420 4,406	*15 *15	*349 *428	*1,027 *1,272
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,198 10,872 36,320	294,834 478,025	103,899 173,288	799 3,153	133,642	16,600 76,184	194 57	6,493 2,727	14,180 6,673
\$75,000 under \$100,000 \$100,000 under \$200,000	52,727 186,584	2,428,025 4,603,341 27,101,789	829,741 1,502,230 9,060,502	3,725 2,293 4,725	185,990	143,652 112,863 434,708	693 179 419	42,990 15,097 57,631	58,457 21,876 75,771
\$200,000 or mare  Joint returns	165,917	81,385,946	32,098,104	4,757	3,655,141	2,329,969	224	141,651	194,901
Total	330,163	92,547,252	34,910,317	16,075	3,684,273	2,326,814	13,690	- 999,970	718,759
\$5,000 under \$10,000 \$10,000 under \$15,000	- *5,137	- *62.277	*28,483	**746	**7,586	5,898	**11,836		**392.910
\$15,000 under \$20,000	*4,149 **2,736	*64,186 **71,438	*31,655 **31,442	**1,282	**23,870	13,605	**292	**4,753	**7,789
\$25,000 under \$30,000	5,682	200,241	73,287	*263 *221	*6,747 *7,304	*4,406 *4,501	*15 151	*428 5,139	*1,272 11,086
\$40,000 under \$50,000	8,148 14,397	361,173 954,926	118,993 342,379	3,153 1,076	68,972	76,184 46,517	54 643	2,590 39,851	6,313 52,818
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more	7,628 139,330 142,956	700,369 20,796,107 69,336,535	238,873 6,853,518 27,191,686	2,000 3,512 3,822	497,091	97,237 309,664 1,768,802	169 342 188	14,247 46,100 120,746	20,557 58,747 167,267
Nonjoint returns	,42,000	00,000,505	27,131,000	3,022	2,777,007	1,700,002	100	120,746	107,207
Total	149,604	24,024,110	8,985,828	6,211	1,265,397	814,671	12,172	- 184,285	150,478
Under \$5,000 \$5,000 under \$10,000	*3,977	*11,756	*4,057	**501	3,063		· ::		••
\$10,000 under \$15,000 \$15,000 under \$20,000	Ξ	=	_	**42	••	**3,032	**11,916	222 923 722	**91,156 **4,251
\$20,000 under \$25,000	**3,150	**69,744	**32,744	-	-		·.	-	4,25;
\$30,000 under \$40,000	*2,516 *2,724	*94,593 *116,852	*30,612 *54,295	*578 —	*22,183 —	*12,099 —	*43 3	*1,355 136	*3,094 360
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000	21,923 45,099 47,254	1,473,099 3,902,972	487,362 1,263,357	*2,649 293	23,995	*97,135 15,626	150 10	*3,139 *849	*5,640 *1,319
\$200,000 or more	47,254 22,961	6,305,682 12,049,410	2,206,984 4,906,418	1,213 935		125,044 561,167	77 36	11,531 20,905	17,023 27,634

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based \*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding

Table 3.3 — All Returns: Tax Llability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income (All figures are estimates based on samples — money amounts are in thousands of dollars)

		Totel tax liabili	llability						Total tax credits	credits					
										Total personal credits	al credits				
Size of edjusted gross income	All returns	Number of	Amount	Number of	Amount	Number of		Child care credit	credit	Credit for the elderly and disabled	r the disabled	Residential energy credit	ntial credit	Politicel contributions credit	el s credit
						returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(3)	(2)	(6)	(4)	(5)	(9)	(2)	(8)	(6)	(140)	(11)	(12)	(13)	(14)	(15)
All returns, total	98,438,708	83,769,581	312,533,719	20,468,050	9,263,308	14,670,971	3,658,335	7,545,568	2,648,834	474,860	107,002	2,655,851	645,093	5,105,202	257,406
No adjusted gross income	1,003,708	282,929	564,717	4,937	2,141	226	22	ī	ı	:	:	•	:	218	19
\$1 under \$5,000	16.239.737	5.399.072	742.851	291.846	13.984	120,455	4.470	15,908	*768	37,503	1.392	7.963	450	59,091	1,895
\$5,000 under \$10,000	_	_	6,031,129	3,453,037	577,232	1,252,566	229,010	631,195	158,904	225,779	45,779	119,337	12,957	305,237	11,370
\$10,000 under \$15,000 \$15,000 under \$20,000	14,061,086	13,601,370	13,785,289	2,121,154	687,810	1,668,563	482,793	1,003,268	414.678	152,296	9,506	278,469	21,040	412,462	16,480 21,498
\$20,000 under \$25,000	_			2.023.878	662.234	1.642.247	413.078	925.646	324,320	+	+	+	+	560.042	25,816
\$25,000 under \$30,000	7,635,404			2,055,738	726,396	1,667,278	405,972	939,461	296,450	1	1	363,494	87,075	494,904	22,447
\$30,000 under \$40,000	11,075,106	11,033,321	50,114,710 39,787,434	3,310,188	1,148,468	2,738,089	679,631	1,500,258	483,314 284,818	۱*	T*	639,199	151,556	854,087	44,761
\$50,000 under \$75,000			48,815,244	1,890,504	1,091,996	1,466,349	363,846	575,254	218.224	1	-	335,793	103,851	749,998	41,771
\$75,000 under \$100,000		-	19,330,931	532,005	566,907	354,320	71,917	82,419	35,720	Ī	Ī	60,314	20,217	252,313	15,980
\$100,000 under \$200,000			26,325,089	471,487	929,171	304,750	48,961	41,509	17,814	T	1	38,216	13,283	254,295	17,864
\$200,000 under \$500,000	189,71	28.438	7 567 350	151,278	244 522	15.508	14,869	538	3,263			1,189	5,034	14 723	0,553
\$1,000,000 or mare			14,170,661	13,192	472,992	8,919	1,231	232	132		I	518	300	8,627	799
Taxable returns, total	81,639,509	81,639,509	311,250,936	17,635,637	7,990,080	13,541,938	3,284,560	6,800,342	2,401,620	298,300	73,208	2,526,385	555,685	5,007,007	254,047
No adjusted gross income	20,994	20,994	427,541	4,167	1,665	.180	.21	Ī	1	:	;	•	:	•175	.18
\$1 under \$5,000			550,359	65,271	1,885	43,183	1,436	1	1	:	:	:	:	37,500	1,362
\$5,000 under \$10,000	_		5,767,917	1,600,077	227,845	573,213	74,879	153,376	37,862	**102,842	**19,536	**73,311	*7.519	272,672	10,041
\$10,000 under \$13,000 \$15,000 under \$20,000	11,276,871	11,276,871	19,374,143	2,019,645	597,851	1,676,144	453,341	968,584	392,594	50,750	9,183	258,192	30,287	475,765	21,277
\$20,000 under \$25,000				1.945.978	538,359	1,609,444	377,633	914,048	316,177	+	+	+	+-	556,141	25,537
\$25,000 under \$30,000				1,991,224	599,542	1,638,003	380,005	926,061	292,094	ī	T	350,275	65,660	487,301	22,252
\$30,000 under \$40,000.	11,005,904	11,005,904	50,046,277	3,256,104	1,036,704	2,721,386	659,545	1,493,746	482,521	1 *	T*	631,295	132,448	848,907	44,575 28,914
\$50,000 under \$75,000			48,797,393	1,876,808	963,182	1,464,276	363,384	574,577	218 122	- 1	- 1	335,624	103,605	748,771	41,657
\$75,000 under \$100,000	1,045,455	<i>-</i> -	19,323,437	529,978	535,783	352,689	71,573	*129,006	56,608	ı	I	**106,645	38,506	251,223	15,871
\$100,000 under \$200,000	759,565	759,565	26,323,644	470,872	924,397	304,669	48,953	::	: :	1	I	::	: :	254,214	17,856
\$500,000 under \$3,000,000	29,264		7.567.064	23,192	243.571	**	004.0	538	294	1 1		1.189	844	100,01	2.00
\$1,000,000 or more	14,800		14,170,635	13,186	468,893	:	:	232	132	1	1	518	300	:	:
Nontaxabis returns, total	17,799,199	2,130,072	1,282,783	2,832,413	1,273,229	1,129,033	373,775	745,226	247,214	176,560	33,794	129,466	89,408	98,195	3,359
Footnote(s) at end of table.															

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

See of eligibility growth income   Total   Frontage							Total tax credits Continued	- Continued						income tak after credits	redits
Total   Compared   C						Nonperson	al credits					Earned inco used to income tar	offset offset × before		
Multiple of Amount   Multipl	Size of aujusted gross income	Tote	_	Foreign ta	x credit	Total busine	ss credits	Researc experime crec	h and ntation dit	Other tax	credits	Number of	Amount	Number of returns	Amount
6/13/16         (1/1)         (1/1)         (1/1)         (1/2)         <		Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	8			
\$6.073666         \$5.24,19         \$7.08,014         \$4.517,947         \$4.410,067         \$6.990         \$20.217         \$149,056         \$2.29,21         \$2.09,284         \$2.29,21         \$2.29,21         \$2.09,284         \$2.29,21         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22         \$2.29,22		(16)	(12)	(18)	(13)	(20)	(21)	(22)	(23)	(24)	(25)	(56)	(27)	(58)	(53)
64,936         2,119         4,456         6,453         2,073         4,451         1,100         2,172,331         2,120         4,934	All returns, total	5,013,889	5,324,191	434,419	738,014	4,517,947	4,410,087	8,980	23,217	143,438	152,872	2,278,219	280,783	81,557,399	297,422,715
6.65.69.9         4.65.69.9         6.64.07         4.65.9         6.65.69         4.65.69         6.65.69	No adjusted gross income	4,935	2,119	+	+	4,934	2,073	+	+-	1	1	Ī	I	9,925	46,710
1,2,2,2,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,	C1 under \$5,000	089.690	4,456	.5,603	9.	64,077	4,451	1	Ī			105,688	5,059	4,594,207	466,899
19,000   22,016   25,000   39,000   25,000   2		346,232	72,496	15,707	*3,053	312,449	67.663	Ι	1	18,076	1,760	2,172,531	275,725	12,472,371	5,369,868
46.85.359         249.155         25.808         14.718         426.172         230.240         1         16.845         9.199         7.846.613         9.196         7.846.613         9.196         7.846.613         9.196         7.846.613         9.196         7.846.613         9.196         7.846.613         9.196         7.846.613         9.196 <td></td> <td>512,691</td> <td>186,106</td> <td>30.265</td> <td>23.184</td> <td>454,084</td> <td>196,762</td> <td>1 1</td> <td>I 1</td> <td>14,706</td> <td>5,263</td> <td>   </td> <td>İ</td> <td>11,272,244</td> <td>18,458,017</td>		512,691	186,106	30.265	23.184	454,084	196,762	1 1	I 1	14,706	5,263		İ	11,272,244	18,458,017
566.686         370.425         1         56.78         4.10.56.7         9.218         - 7.544.613           566.784         400.399         29.201         6.58.99         6.78.932         287.948         7.73         1.15.647         9.21.81         - 7.544.613           502.284         400.399         25.944         6.578         28.948.61         1.376         6.378         1.56.90         - 7.54.461         1.09.25.46           502.284         400.399         25.44.62         7.52.84.64 </td <td>000 de appen 000 000</td> <td>463.579</td> <td>249 155</td> <td>925.808</td> <td>*14718</td> <td>426.172</td> <td>230,240</td> <td>1</td> <td>-</td> <td>11,599</td> <td>4,197</td> <td>1</td> <td>I</td> <td>8,695,395</td> <td>20,932,593</td>	000 de appen 000 000	463.579	249 155	925.808	*14718	426.172	230,240	1	-	11,599	4,197	1	I	8,695,395	20,932,593
567,242         468,156         7.56,14         66,174         468,887         90,766         56,976         67,648         7.26         1,1844         9,965,146 <th< td=""><td>\$25,000 under \$30,000</td><td>506,693</td><td>320,423</td><td>+</td><td>+</td><td>452,928</td><td>297,949</td><td>+</td><td>+</td><td>15,647</td><td>9.218</td><td>Ī</td><td>I</td><td>7,544.613</td><td>23,777,417</td></th<>	\$25,000 under \$30,000	506,693	320,423	+	+	452,928	297,949	+	+	15,647	9.218	Ī	I	7,544.613	23,777,417
502.284         703.389         794.284         173.02         344.89         255.899         73.76         75.89         75.73         75.29		766,744	468,837	90'.06	25,976	676,932	431,026	1	18	10.223	11,834	1		5 935 546	38,474,552
274,465         494,990         35,912         278,936         288,806         6,878         1,376         6,378         1,5469         - 1,037,729           112,903         52,764         22,164         1,521         3,166         6,378         1,546         - 1,736         - 1,469         - 1,479         - 1,479         - 1,479         - 1,479         - 1,479         - 1,479         - 1,479         - 1,479         - 1,479         - 1,479         - 1,479         - 1,470         - 1,440         - 1,440         - 1,470         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440         - 1,440	1	502,283	403,399 728 150	59,221	13,027	555.899	543,486	.2,384	.531	13,263	16,476		1	4,621,458	46,880,687
1,0,000   2,0,	:	274.465	704 000	35 912	119 339	249 376	358 806	.683	•1.376		15,469	1	1	1,037,729	18,456,380
19.070 574.715 17.361 22.64 100.80 52.1618 1.251 3.055 4.038	\$/5,000 under \$100,000	304,599	880,210	32,762	232,169	278,263	624,902	1,858	1.409		21,731	I	I	752,994	
19,070	\$200,000 under \$500,000	112,903	574,715	17,361	21,108	104,880	521,618	1,521	9,134	3,186	22,855		1 1	28,841	7 132 513
4,332,173         4,582,060         399,967         581,258         3,895,634         3,894,5009         8,990         23,217         118,993         132,576         986,829         123,459         2           4,167         1,644         1,644         1,644         1,644         1,644         1,646         1,597         1         1         1         1,706         1,23,459         2         9,925         1         1,567         1,644         1,706         1,706         1,547,371         1,567         1,647         1,644         1,647	\$500,000 under \$1,000,000	19,070	471,761	2,664	80,168	10,925	364,590	414	7,515		19,487		1	14,704	-
4,167         1,644         1,560         1,560         1,580         1,560         1,560         1,560         1,560         1,560         1,560         1,560         1,560         1,706 <th< td=""><td>Taxable returns total</td><td>4,332,173</td><td>4,582,060</td><td>398,967</td><td>581,258</td><td>3,895,634</td><td>3,845,009</td><td>8,980</td><td>23,217</td><td>118,983</td><td>132,576</td><td>988,829</td><td>123,459</td><td>81,557,399</td><td>297,422,715</td></th<>	Taxable returns total	4,332,173	4,582,060	398,967	581,258	3,895,634	3,845,009	8,980	23,217	118,983	132,576	988,829	123,459	81,557,399	297,422,715
20,382         1,5603         1,5603         1,5603         1,5603         1,1706         1,2733<	No adusted gross income	4,167	1,644			4,166	1,597	+	+	1	I	1	1	9,925	46,710
1766   176	COO de solorio	285.02	998	•5.603	9.	•14.779	.392	1	7	Ī	ı	-1,706	.51	4,594,207	466.899
393,084   145,010   22,413   278,612   13,5176   14,706	\$5,000 under \$10,000	176,610	29,557	11,207	.2,398	152,944	26,390	1	I	12,459	694.	987,123	123,408	12,472,371	5,369,868
412,401 166,726 23559 9,759 176,32	\$10,000 under \$15,000	313,746	82,003	*22,413	13 351	359.716	125,895	1	1-1	14,706	5,263	1 1		11,272,244	18,458,017
461,712         219,537         219,537         31,538         31,548         31,548         32,489         330,574         31,773         31,	\$12,000 under \$20,000	412 401	160 726	655 86.	6526.		147.706	ŀ	1	10,491	*3,261	1	1	8,695,395	20,932,593
720.607 377,159 68-193 15.689 730,574 773 126 16,406 4,714 — 1,954,545 14,054 15,957,544 75,057,53 15,689 74,057,54 15,057,547,54 15,057,547,547,547,547,547,547,547,547,547,5	\$25,000 under \$30,000	461,712	219,537	+	+	÷	549,801	+	+	**23,483	17,949	ı	I	7,544,613	23,777,417
489,180         348,441         39,221         13,027         49,180         539,788         531         12,568         14,044         462,458           272,478         46,271         59,788         59,596         28,286         620         10,038         -         722,994           272,478         46,271         35,972         119,339         247,559         333,458         683         1,376         6,208         10,038         -         722,994           11,2818         465,444         15,523         12,261         91,34         -         7,519         -         1409         19,576         -         28,858           11,722         467,662         2,658         76,089         10,925         384,590         414         7,515         443         19,487         -         14,704           661,716         742,131         35,452         156,757         -         286,578         -	\$30,000 under \$40,000	720,607	377,159	85,193	15,689			1 ;	1 :		7 7 1 4			10,996,131	38 533 616
272 478         464 211         35,912         119,339         247,559         333,458         683         1,376         6,208         10,038         -         752,994           303,984         875,444         **50,823         **26,312         **3,452         **3,452         **3,452         **3,452         **3,452         **3,452         **3,452         **3,452         **3,452         **3,452         **3,452         **4,455         **3,452         **4,455         **3,452         **4,455         **20,471         ***20,472         ***20,471         ***20,482         ***20,296         ***17,04         ***20,296         ***17,04         ***20,296         ***17,04         ***20,296         ***20,296         ***17,04         ***20,296         ***20,296         ***15,732         ***20,296         ***20,296         ***20,296         ***20,296         ***20,296         ***20,296         ***20,29	\$40,000 under \$50,000	489,180	348,441	39,221	56.974		528.249	.2.384			14,044	1	1	4,621,458	46,880,687
1303.84 875,44	000 00 to 100 000 00 to 100 000 000 000 000 000 000 000 000 00	072,470	464 911	35.012	119 339			.683				١	١	1.037,729	18,456,380
19.666 241.213 25.658 76.069 10.325 364.590 414 7.515 443 19.887 15.058 156.757 622.313 565.078 — — 24.455 20.286 1.289.390 157.323 — — 14.704 1	\$75,000 under \$100,000	303 984	875.444	50.823	- 253.412	**401,072	:	1,858	1,409		:	1	I	752,994	24,968,717
19,066 241213 2,658 76,069 10,925 364,590 414 7,515 443 19,487 — — 14,704 1 11,722 467,662 2,658 76,059 156,757 622,313 565,078 — — 24,455 20,296 1,289,390 157,323 — — 14,704 1	\$200,000 under \$500,000	112,818	569,757	:	•	:	: :	1,521	9,134	: :	::	T	ī	197,841	7 132 513
681,716 742,131 35,452 156,757 622,313 565,078 — 24,455 20,296 1,289,390	\$500,000 under \$1,000,000	19,066	241,213	2,658	76.069	10 925	364.590	414	7,515		19,487		11	14,704	-
100.00	Months and the second of the s	581716	742 131	35 452	156.757	622.313	565.078	1	1		20,296	1,289,390	157,323	ı	ı
	Nontakable fetuils, total		2	20.100											

Table 3.3 -- All Returns: Tax Llability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income -- Continued

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	Total income tax	ome tax		Additionel tax for tax preferences	tax for rences						All other taxes	taxes				
Size of adjusted gross income	Number of	Amount	Total	al	Attemative minimum tax	ıtıve n tax	Total		Tax from recomputing prior-year investment credit	omputing restment t	Penelty tax on individual retirement errangements	ax on stirement nents	Self-employment tax	ment tax	Social secunty taxes on tip income	nty taxes come
	returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All returns, total	_	81,639,509 301,923,057	370,311	4,500,342	370,212	4,490,251	10,180,217	10,803,921	1,005,453	530,023	218,964	54,791	9,055,932	10,092,396	97,972	11,958
No edjusted gross income	20,994	418,860	11,079	372,151	11,036	371,793	270,792	164,045	51,281	27,629	1,277	1,312	222,388	132,587	6.	*88
\$1 under \$5,000	4,594,646	475,748	439	8,849	439	8,849	1,038,765	335,928	28,971	15,629	.5,118	.1,353	956,435	316,953	*31,818	*1,460
\$5,000 under \$10,000	12,474,889	5,387,814	3,018	17,946	3,018	17,946	1,358,617	749,559	51,842	32,143	19,231	. 520	1,282,034	714,024	*19,888	*2,470
\$10,000 under \$15,000 \$15,000 under \$20,000	13,383,801	12,791,831	5,953	33,005	5,953	33,005	1,105,271	1,017,043	64,299	35,773	27,424	3,259	1,021,358	974,058	13,638	*3,647
\$20,000 under \$25,000	8,702,306		12,365	52,435	12,365	52,435	965,291	1,006,288	87,102	43,473	18,109	4,262	880,683	955,826	990'9.	.367
\$25,000 under \$30,000	7,547,355		- 1	15,587	11,254	15,587	897,603	1,038,108	78,467	23,982	21,771	3,986	908,821	1,009,493	3,582	220
\$30,000 under \$40,000 \$40,000 under \$50,000	5,946,773	38,675,241	57,039	141,625	57,099	141,622	726,220	1,112,194	92,150	28,295	27,727	7,443	609,013	1,063,752	5,437	-296
\$50,000 under \$75,000	4.637,722	47,355,174	-	474,487	81,522	474,487	743,459	1,460,070	136,601	61,803	21,722	7,646	619,893	1,365,250	*2,031	196
\$75,000 under \$100,000	7	18,759,377	TT -	302,997	44,845	302,997	251,960	571,554	58,907	18,542	8,195	5,134	204,027	533,689	199	1 62.
\$100,000 under \$200,000 \$200,000 under \$500,000	199,284	18,775,081	32,832	866,886	32,921	865,469	74,392	192,743	42,333	54,123	310	221	47,415	118,963	37	• • •
\$500,000 under \$1,000,000		7,526,585	5,021	394,072	3,018	393,420	13,182	40,765	8,903	19,884	37	135	6,508	16,528	F	9. 336
Taxable returns, total		81,639,509 301,923,057	370,311	4,500,342	370,212	4,490,251	7,979,391	9,327,879	836,215	425,844	198,117	48,863	7,016,013	8,733,397	74,102	9,742
No edjusted gross income		418,860	11,079	372,151	11,036	371,793	7,408	8,680	1,628	3,081	6	0	6,055	5,160	£.	*48
\$1 under \$5,000	4,594,646	475,748	439	8,849	439	8,849	200,852	74,611	6,918	7,464	1	1	178,073	66,834	11,931	.223
\$5,000 under \$10,000.	12,474,889	5,387,814	3,018	17,946	3,018	17,946	719,134	380,103	18,079	2,433	7,954	*378	672,497	375,427	15,911	1,531
\$10,000 under \$15,000 \$15,000 under \$20,000	11,276,871	18,491,021	5,953	33,005	5,953	33,005	1,004,712	883,122	58,945	33,045	*24,610	.2,680	923,091	843,444	*13,638	*3,647
\$20,000 under \$25,000	8,702,306		12,365	52,435	12,365	52,435	907,624	889,959	76,935	27,839	15,891	3,334	825,915	856,061	*6,056	296*
\$25,000 under \$30,000	7,547,355	23,793,004	11,254	15,587	11,254	15,587	956,400	947,849	109,789	18,631	53 043	3,977	1 078 952	1.379.066	3,582	1,713
\$50,000 under \$50,000	5,946,773	38,675,241	٠ĸ.	141,625	57,099	141,622	719,016	1,092,181	89,839	26,754	**49,268	14,749	602,697	1,045,902	5,437	.296
\$50,000 under \$75,000	4,637,722	47,355,174	~	4/4,48/	225,18	4/4,48/	137,831	1,442,219	35,039	266,00			014,660	246,646	2,03	000
\$75,000 under \$100,000	759 565	18,759,377	44,845	302,997	61.857	302,997	249,815	564,061	58,232	17,284	8,195	5,134	174,442	528,607	-561	,230
\$200,000 under \$500,000	199,284	18,775,081	ΩĪ.	866,886	32,921	865,469	74,237	192,134	42,252	53,793	:	•	47,322	118,709	437	
\$500,000 under \$1,000,000 \$1,000,000 or mare	29,144	7,526,585	5,021	394,072	5,018	393,420	13,154	40,479 50,090	8,886 5,906	19,630	37	135	6,496 3,433	9,200	==	3.ee
Nontexable returns, total	Ī	ŀ	1	ı	-	1	2,200,826	1,476,042	169,238	104,179	20,847	5,928	2,039,919	1,358,999	23,870	2,216
Footnote(s) et end of table.																

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollers)

	Earned income credit used to offset non-income taxes	me credit offset e taxes	, de						Taxpayments	nents		:			
Size of adjusted gross income	Number of	Amount	returns returns without tax liability	Total²	2 B	Income tax withheld	e tax	Estimated tax payments	ed tax ents	Payment with request for extension of tiling time	h request sion of ime	Excess social security taxes withheld	social taxes eld	Credit for tax on certain gasoline. fuel, and oil	tax on soline. I oil
	returns			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(46)	(47)	(48)	(49)	(09)	(51)	(52)	(23)	(54)	(55)	(99)	(57)	(58)	(69)	(09)
All returns, total	731,732	193,259	15,669,127	92,150,932	345,156,777	85,219,960	281,388,979	11,241,617	53,097,835	858,137	9,747,378	840,409	523,913	1,590,399	202,064
No adjusted gross income	1981	18,189	720,779	552,609	1,005,752	332,906	561,779	105,521	267,420	14,387	109,146	689'9	5,216	176,027	43,880
\$1 under \$5.000	265,661	68,826	10,840,665	13,022,993	2,918,185	12,581,570	2,605,506	383,913	223,728	47,807	52,655	.680	.457	96,340	10,187
\$5,000 under \$10,000	384,090	106,245	3,370,124	14,155,200	10,073,712	12,942,982		1,314,801	882,214	76,192	49,881	2,611	5,805	141.217	12,638
\$10,000 under \$15,000	1 1	1 1	459,716 107,029	13,318,218	17,972,665	10,229,014	21,668,321	1,635,298	2,547,834	72,952	88,678	2,744	3,423	154,220	15,864
\$20,000 under \$25,000	1	ī	55,417	8,695,643	26,521,258	8,076,948	23,892,097	1,169,609	2,475,570	63,407	124,897	*4,746	.2,401	143,580	24,605
\$25,000 under \$30,000	1	I	46,846	7,559,829	30,171,649	7,165,678	27,830,399	838,087		52,753	88,376	9,958	2,947	121,894	13,316
\$30,000 under \$40,000.	ì	]	41,785	11,010,222	59,398,714	10,499,879	39 835,596	1,198,024	4,335,364	72,172	220,662	199,567	57,748	171,404	17,063
\$50,000 under \$75,000.	1		14,352	4,628,596	51,935,786	4,244,395	43,291,889	1,001,769		114,333	640,148	327,547	179,142	164,339	15,609
\$75,000 under \$100,000	1	ı	1,844	1,041,521	18,992,389	871,451	13,493,490	400,658	4,973,685	52,565	428,971	102,325	83,527	38,420	3,477
\$100,000 under \$200,000	1	1	1,168	755,410	24,122,449	617,508	14,998,154	349,884	7,783,501	36,917	1,214,683	70,304	54.284	64,470	1,353
\$200,000 under \$500,000		I 1	4 4 8 8	290,433	5.908.250	22.616	2.278.480	19,849	2,547,168	7,901	1,064,316	4.874	12,541	1,723	598
\$1,000,000 or more	1	ī	23	14,752	10,677,395	11,438	2,043,864	11,497	5,023,596	5,483	3,592,765	2,635	7,897	996	542
Texable returns, total	Ì	ī	ı	78,100,221	338,578,453	72,132,235	276,188,847	10,485,714	52,021,281	762,130	9,618,383	819,792	504,249	1,117,933	113,100
No adjusted gross income	!	1	ı	11,187	177,966	8,993	43,200	3,165	53,116	1,603	906'62	280	381	648	220
\$1 under \$5,000	1	ī	ı	3,609,699	1,246,179	3,460,119	1,137,191	162,518	68,496	22,408	40,318	+	+	•4,753	157
\$5,000 under \$10,000	ı	I	ı	11,023,838	8,197,934	10,066,735	7,452,394	1,101,005	704.075	58,490	35,101	*	I <sup>+</sup>	48,551	7.284
\$10,000 under \$15,000 \$15,000 under \$20,000	1 1	11		11,072,760	23,942,537	10,098,364	21,376,646	1,584,578	2,468,254	63.077	81,928	069.	116	142,011	14,810
\$20,000 under \$25,000	I	1	1	8,599,942	26,195,794	8,009,715	23,725,160	1,138,760	2,341,236	60,015	115,188	•3,209	•536	129,276	12,002
\$25,000 under \$30,000	I	1	1	7,478,996	29,885,150	7,099,183	27,604,584	818,480	2,189,197	46,406	75,938	9.240	2,805	184 192	22.945
\$30,000 under \$40,000	1 1			5,909,043	44 324 229	5.571.219	39.771.286	856.002	4,257,264	71,122	217,524	198,523	57,360	168,584	16,884
\$50,000 under \$75,000	I	1	Ī	4,611,900	51,848,240	4,231,331	43,246,909	997,632	7,740,580	112,966	635,826	327,236	178,656	**201,015	**19,018
\$75.000 under \$100.000	ı	ı	1	1,037,542	18,943,016	868,311	13,454,627	399,741	4,964,738	52,449	427,493	102,222	83,444	:	:
\$100,000 under \$200,000	ı	Ι	1	753,985	•	616,371	14,987,912	349,512	7,777,623	81,431	1,214,464	70,208	92,918	34,367	3,845
\$200,000 under \$500,000	I	I	1	198,125	16,726,837	155,634	9,041,376	116,810	5,824,853	36,880	1,790,325	467.7	24,536	2.2684	1130
\$500,000 under \$1,000,000 or more	1 1	1	l F	14,727	10,674,505	11,421	2,043,095	11,480	•	5,479	3,592,614	•	:	:	:
Nontaxable returns, totel	731,732	193,259	15,669,127	14,050,711	6,578,325	13,087,725	5,200,132	755,903	1,076,555	96,007	128,995	20,617	19,664	472,466	88,964
Footnote(s) at end of table.															

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts ere in thousands of dollars)

			Taxpayments — Continued	- Continued			Earned income credit, refufindable portion	income ufindable ion	Advance eamed income credit payments	vance eamed come credit payments
	Credit from r	regulated companies		Overpayment of windfell profit tax	nent of rofit tax					
Size of aquisted gross income	Mumber	Ì	Total		Net income limitation credit	credit	Number of returns	Amount	Number of returns	Amount
	retums	Amount	Number of	Amount	Number of returns	Amount				
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(69)	(69)	(20)
and a constant in the	986 29	38.842	138.127	104,968	12,046	7,735	4,097,751	1,161,602	10,587	2,547
All returns, total		150	7.335	9.585	1.052	1,652	9,022	1,468	•16	.179
No edjustad gross income	P50 2.	202.	C86 E.	1117		••13	1,838,949	513,666	*4,753	*694
\$5,000 under \$10,000	3,977	*2,144	2,392	2,830	::	::	2,249,780		3,978	
\$10,000 under \$15,000	3,980	•375		•425	\$.	.3	1	1	•	:
COUNTY SALVED	8,529	1,518		170	l	T	1	ı	J	1
\$25,000 under \$30,000.	.5,191	. 290		1,462	. 671	104			11	
\$30,000 under \$40,000	.5,474	12,959	19,804	3,452	1,455	38.	1	ı	.1,609	•711
\$50,000 under \$20,000	11,668	8,625		22,458	2,371	26	I	ĺ	1	
\$75 000 under \$100 000	*2,249	1,875		7,363		-24	1	I	169	291
\$100,000 under \$200,000.	4,959	3,564	21,123	25,417		1,274			9.	
\$200,000 under \$500,000.	257	858		4,289	363	495	1	I	1:	100.
\$1,000,000 or more	295	3,317	1,111	5,413	205	1,974	J	I	,	ľ
Taxebla returns, total	46,032	35,854	123,488	92,956	11,205	6,130	1	1	1,04	-
No adjusted pross income	.12	.45	416	1,096	223	63	1	ı	4	
61 index 85 000	l	ı	•	•	6.	.13	Ι	Ī	1	1 1
\$5,000 under \$10,000	1	1	172	.31	: :	: :	1 1	1 1		
\$10,000 under \$15,000	-3.980	.375	Ġ.	.410	-	T	I	1	1	I
\$20.000 under \$25.000	.8,529	1,518	*4,868	153	1	13	Ī	1	1	11
\$25,000 under \$30,000	5,191	.290		110 925	.2.111	.980		11		
\$30,000 under \$40,000 \$40,000 under \$50,000	766'/	200	13,957	3,424	1,455	•	İ	1	1,609	111.
\$50,000 undar \$75,000	11,668	6,625		29,463	2,3/1	90	ŀ	1	47.	•
\$75,000 under \$100,000		1,875		 DE 30	.3364	2.2	!	1 1	.43	
\$100,000 under \$200,000	4,959	3,564	7,666	12,442	i		1	1	•10	901.
\$500,000 under \$1,000,000		19.0		4,267	362	1,974	1			303
\$1,000,000 or mora	<u> </u>	2.988	-			_	4,097,751	1,161,602	*8,743	3 *959
Nontaxable Fourits, total										
rodulote(s) at enio of table,										

Table 3.3 - All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income - Continued

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

			Overpayments	nents			Tax due at time of filing	e at faling	Predetermined estimated tax penalty	sstimated Ity
Size of adjusted gross income	Total		Refunded	рө	Credited to 1985 estimated tax	1985 I tax	Number of		Nimber of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
	(71)	(72)	(62)	(74)	(22)	(92)	(22)	(78)	(62)	(80)
All returns, total	75,563,505	70,176,767	73,175,119	64,960,221	3,338,165	5,216,546	21,157,790	36,736,773	2,022,836	342,120
No adjusted gross income	498,075	828,172	474,091	764,220	37,650	63,952	146,310	388,051	22,983	2,202
\$1 under \$5,000	12,668,321	2,986,219	12,542,439	2,910,615	187,938	75.604	1.912.277	299.818	U66 67	1 906
\$5,000 under \$10,000	12,597,867	5,695,785	12,299,026	5,546,957	417,223	148,829	3,357,233	1,017,665	241,628	10,736
\$10,000 under \$13,000 \$15,000 under \$20,000	8,946,336	6,370,587	10,574,002	5,432,098	543,592	278,712	2,973,423	1,544,856	333,150	21,422
\$20,000 under \$25,000	6.900.266	6.200.594	6.690.735	5 951 131	307 482	249 463	1 893 445	1 691 940	215 766	21.280
\$25,000 under \$30,000	5,986,486	7,007,899	5,857,769	6,781,353	200,691	226,546	1,645,161	1,692,723	182,912	25.362
\$30,000 under \$40,000	8,579,958	12,137,543	8,352,469	11,793,063	345,307	344,480	2,475,684	2,880,051	208,370	26,512
\$50,000 under \$75,000	3,098,813	7,840,502	2,870,963	7,092,072	313,583	274,029	1,649,653	3,035,774	164,211	32,907
\$75,000 under \$100,000	550 612	2 399 953	461 626	010001	116 904	410 043	400 207	2760 550	20,000	200.00
\$100,000 under \$200,000.	344,973	2,523,361	263,409	1,873,489	108.868	649.872	414.524	4.773.916	70,600	29,767
\$200,000 under \$500,000	85,774	1,784,254	52,079	1,067,559	41,209	716,695	113,693	4,056,409	15,944	39,815
\$1.000,000 or more	10,744	411,134	1,412	162,908	7,445	248,226	18,377	2,080,914	2,337	10,680
Toyonia optime total	64 700 242	0100000	000	00,101	***************************************	47.0,704	000.0	4,175,000	816	926,11
I SABDIG TOTAL 10 TOT	216,007,10	61,000,00	000,000,00	792,181,86	2,9/4,05/	4,919,052	19,847,217	36,054,485	1,846,358	330,095
No edjusted gross income	3,071	68,180	2,120	52,797	1,423	15,383	17,922	318,431	4,494	999
\$1 under \$5,000	3,218,147	876,115	3,180,090	858,168	622'33	17,947	1,364,567	181,082	27,108	787
610 000 under 615 000	9,473,245	3,270,221	9,244,727	3,178,228	310,856	91,992	2,980,053	848,013	176,091	7,809
\$15,000 under \$20,000	8,817,973	6,056,251	8,437,334	5,777,013	483,512	279,238	2,442,990	1,507,692	302,389	19,384
\$20,000 under \$25,000	6,823,295	5,940,045	6,622,488	5,718,997	293,529	221.048	1.866.641	1.639.512	207 446	20 274
\$25,000 under \$30,000	5,926,769	6,772,959	5,800,257	6,562,267	195,637	210,692	1,619,477	1,653,191	176,101	24,529
SAN DOD under SEN DOD	8,534,286	11,964,251	8,311,844	11,630,155	337,370	334,096	2,465,562	2,858,648	205,531	26,152
\$50,000 under \$75,000	3,083,997	7,764,832	2,857,219	7,022,101	311,621	742,731	1,545,744	4.752.055	163,366	32,735
\$75,000 under \$100,000	547,173	2,356,894	458,898	1,938,866	116.109	418.028	497.752	9 767 309	70.559	207.99
\$100,000 under \$200,000	343,602	2,507,509	262,150	1,859,874	108,689	647,634	414,388	4,773,384	64,555	47.835
S200,000 under \$500,000.	85,466	1,775,872	51,818	1,060,499	41,109	715,373	113,643	4,056,164	19,175	**62,417
\$1,000,000 or more	5,880	664,302	1,936	188,666	4,647	475,636	57,239	6,253,5/1	::	::
Nontaxable returns, total	13,863,193	7,126,448	13,622,064	6.828.954	364.108	297.494	1.310.573	682 288	176 478	12 025
								2	2	200

Estimate should be used with caution because of the small number of sample returns on which it is based.

"Data commend to avoid disclosure of information for specific tapagers.

"Includes provi year returns with minimum lax and current and prior year returns with alternative minimum lax.

"NoTE: Detail may not add to lotal because of rounding.

# Table 3.4 - Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

						100						100000000000000000000000000000000000000
Tay rate classes			Income su	Income subject to tax	Tel a	generated		Income tax after credits	dits		BACH JAIR BY WIICH (AX	was computed
	Number of retums	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(9)	(ک	(9)	(6)	(10)	(11)	(12)
All merginal rates	94,178,183	**	-	247,619,147	305,502,985	74,219,127	297,322,604	13.8			١-	305,502,885
0 percent	,							e				
11 percent	5,833,339		30,191,522	4.888,357	1.615.960	547,653		2.7		78,014,934	138,772,224	15,264,945
14 percent	10,240,221				•		٠,					
15 percent	3,814,228											
16 percent	8,504,290	133,731,140									169,908,698	27,185,392
1/ percent		185.671.976									151,111,318	27.200.037
	3,109,210	52,707,235	45,287,431	3,554,934	5,867,513	710,987	5,719,593	10.9	12.6	14,430,222	28,965,388	5,793,078
22 percent	,	155,685,539									95,214,057	20,947,092
23 percent	2,906,799	54,462,771	48,015,520	4,413,550	6,830,155	1,015,117					26,578,804	6,113,125
24 percent	_	202 289 868					23 421 526			19 134 837	9,793,550	21 242 127
percent		77.497,005									27,234,128	7,080,873
28 percent		190,455,118									60,131,783	16,836,899
30 percent	1,725,243	50,795,916								3,622	14,219,995	4,265,998
32 percent	185,203	6,977,334									1,455,754	465,841
33 percent	4	238,151,470								6,605	7.465.726	20,767,063
35 percent	117,068	5,350,344	4,430,987	438,968	971,418	153,639	957,795			192	1,239,756	433,915
38 percent	2 628 906									4	43.045.886	16.357,437
42 percent	1,387,030						23,589,414			r evi	34,481,140	14,482,079
	307,617										13,508,789	6,078,955
	183,429										4,451,574	2,136,756
49 percent 50 percent	303,414	116,069,188	94,980,188	54,055,591	42,532,600	27,027,795	41,289,395	35.6	43.5	303,414	54,055,591	27,027,795
		ш	Ш	II.	ш					l		
			and C	todaid odt ud bo	Joint returns a	Joint returns and returns of surviving spouses	wing spouses			Close House by poor	et doidur to otor	population som
			CERSSIN	Cassingo by the riightest	THE SHIP I WHICH LEX WES	WINCH IBX WES CO	naindinos			ciassilled by each	rate at which tax was computed	was computed
Tax rate classes	Number	A district	Income su	income subject to tax	lax ger	generated	ou:	Income tax after cre	credits	Number	power comount	Income tax
	of retums	Adjusted gross income	At all rates	At marginal rete	At all retes	At marginal rete	Total	As a percent of edjusted gross income	As a percent ot income subject to tax	of returns	at rate	generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All marginal rates	45,570,608	1,507,610,058	1,159,571,004	170,460,801	221,682,383	55,358,892	215,653,440	14.3	18,6	45,570,608	1,159,571,004	221,892,363
0 percent	2.319.558	15.751.936	4					0	£	45.570.608	151,508,390	
percent	1,970,664	18,664,873	. 80					Ö	cvi		88,768,823	
	2,283,672	25,771,426	14,940,477	2,380,281		285,634		2.7		41,280,386	84,273,380	10,112,806
14 percent	4,724,992	69,617,015	46		e	-	e,	4	2		157,524,173	
			1					1 3	i (			1 1
16 percent	4,802,590	92,596,141	66,869,727	9.718,900	000:59/'9	520,666,1	6,371,600	6.9	C. 1	34,271,722	130,542,347	9//'999'07
	5,212,267	126,325,360	94,394,139	10,997,867	11,051,608	1,979,616	10,512,585	8.3	11.1	29,469,132	112,876,700	20,317,806
20 percent	- 244 400	15.4 658 608	110 400 246	 11 443 366	15 850 757	0 517 540	15 286 QES	١٥	1 2	- 24 256 BES	94 658 212	20 824 807
77		000000000000000000000000000000000000000	200							1		
percent	1 1	1 1			1 1	ΙĪ		1 1	l 1		II	
25 percent	5,810,540	201,225,472	157,961,171	15,021,887	23,886,903	3,755,472	23,308,401	11.6	14.8	18,912,465	84,462,089	21,115,522
26 percent	1	1 2	1 50		1 5	18	100	1 5	•		1 000	
28 percent	4,411,5/5	178,128,598	142,767,247	661,188,01	24,1/0,416	3,041,123	23,648,692	13.3	9.9	13,101,925	010,028,00	509,758,61
30 percent	1	1	1	I	I	I	1	1	Ī		İ	
32 percent	4 823 980	237 067 473	191 284 356	21 480 260	37.351.663	7 088 486	36 747 142	15.5	19.2	8.690,350	62.463.782	20,613,048
34 percent								1			1	1
35 percent	1	I	1	I	I	I	1	I	1	l	l	1
38 percent	2,120,425	135,399,894									36,986,732	14,054,958
42 percent	1,030,076	89,701,698	71,705,014	9,900,454	19,781,824	4,159,191	19,215,051	214	26.8	1,745,945	28,226,700	11,855,214 5,862,588
		-										2000
	227,613	36,904,521	29,601,594	4,700,732	10,640,694	2,303,359	10,347,178	28.0	35.0	425,149	15,170,140	7,433,369
50 percent	197,536	90,739,998	- 1		١						42,161,552	21,080,776

Table 3.4 -- Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed -- Continued

(All figures ere estimates based on samples -- money amounts are in thousands of dollars)

					Separate ret	Separate returns of husbands and wives	sand wives					
			Classifie	nghest	merginal rate at v	at which tax was computed				Classified by each	each rate at which tax	was computed
Tax rete classes	Number	Adjusted gross	Income subject to tax	yect to tax	Tax gen	generated	Inco	Income tax after credits	dits	Number	Income taxed	псоте тах
	of returns	псоше	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	of returns	at rete	generated at rate
	(25)	(56)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All marginal rates	815,674	12	9,101,467	Ş. <del>,</del>	1,925,352	728,094	1,882,050	15.5	20.7	815,674	9,101,467	1,925,352
0 percent	119,930	347,670	95,545	95,545	75.50	1000		0	0	815.674	1,278,310	1 90
	64,772		219,134		12,368	4.921	10,706	2.9	9.4	658,808	664,749	79.770
14 percent	104,354		520,889		42,564	17,408		5.0	7.5	594,036	1,177,160	164,802
	113,412	1,073,939	779,319	104.518	78,197	16,723	77,346	7.2	9.6	489,682	875,872	140,139
	1 80	18	1	1 60	1 8	18	1 8	1;	1;	1 5	1	1
18 percent 20 percent	80,059	1,011,197	714,742	74,270	83,023	13,369	81,492	I	11.4	376,270	696,313	125,336
percent	73,839	1,026.841	812,400	66,626	106,822	14,658	106,515	10.4	13.1	296,211	555,845	122,286
23 percent	1	1	1	Ī	Ī	1	١	1	I	Ī	1	ı
percent	56 957	1 064 496	768 642	68.071	115 678	17.018	113 125	901	14.7	- 626	506 421	136 605
	1	Ī	-		<u> </u>	2		3 1	Ĭ	1	132,000	1
	49.883	946,513	815,941	70,190	139,082	19,653	138,692	14.7	17.0	165,415	376.350	105,378
percent		1	1	I	I	1		Ī	1	1	I	1
33 percent	44,473	1,093,997	874,644	91.919	169,823	30,333	168,371	15.4	19.3	115,532	468,532	154,615
34 percent	i	1 1	1 1		+ 1	1 1		1 1	11	1 1	1 1	1
38 percent	38 636		964 078		218 894	30 130		1 6	7 66		309 617	117.617
42 percent	22.065	958.839	796,897	134,947	224,008	56,678	220,204	230	27.6	32,423	267.530	112,362
45 percent	72.886		140,215		44.914	7,512		25.4	*32.0		105.611	47,525
49 percent	3,355	270,282	215,592	32,074	77,161	15,716	75,619	28.0	35 1	7,472	141,174	69,175
		100.101.1	20,103	305.740	15,010	0.5,104		0.4.0	7	<i>;</i>	302,740	401,370
					Returns	Returns of heads of households	seholds					
			Classifie	the highest	merginel rate et which tax was computed	which tax was con				Clessried by each	each rate at which tax	was computed
Tax rate classes	Number		псоте sub	subject to tax	Tax gen	genereted	Inco	Income tax efter credits	lits	Nember		yat amoon!
	of returns	Adjusted gross	At all rates	At marginal rete	At all retes	At merginal rate	Total	As a percent of adjusted	As a percent of income	of	ncome taxed et rate	generated at rate
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All marginal rates	8,741,913	135,004,165	100,599,552	14,536,933	14,149,832	3,076,826	12,908,987	9.6	12.8	8,741,913	100,599,552	14,149,832
0 percent	689,686		1,250,228		ı			e	Ð	8.741.913	19.080.343	1
percent	932,230	5,973,661	3.084,851	940,722	103,044	103,479			-	7,752,224	15,262,709	1,678,898
12 percent	1,040,789		5,619,775		364,773	124,836	151,056	9: 7	ci 4	6,819,994	13,176,634	1.581,196
15 percent					1	00'9		?		1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	710,000,11	00/14/07
16 percent	İ	ĺ	ı		ı	ı	1	1	ı	i	ī	!
	1,330,112	18,364,049	13,615,052		1,398,748	347,323		6.4	8.6	4,759,235		2,154,471
18 percent 20 percent	773 185	19,907,500	15,561,523	1,774,804	1,858,789	319,465	1,653,053	8.0	10.6	3,429,123	9.009.227	1.621,661
					-			1	<u> </u>	1		1
23 percent	İ	1	ı	1	1	l	Ī	ı	1	1	1	ı
24 percent	744,565	19,123,750	15,406,814	1,855,731	2,331,738	445,375	2,234,244	11.7	14.5	1,487,572	5,793,668	1,390,480
26 percent		1 1	11	11		ΙI	11	ΙÏ	Π	ÎΪ	<b>I</b> 1	1 1
percent	365,190	11,380,007	9,414,958	832,993	1,622,971	233,238	1,580,853	13.9	16.8	743,007	2,835,423	793,919
percent	100	100	1;	180	1 8	18	1 8	1	13	1 !	T i	1 ;
33 percent	169,601	46,377,034	2,706,747	434.90	1,118,804	139,166	1,090,529	9.61	20 1	37.817	1,455,754	465,841
percent	1	T	1	ī	I	1	ı	ı	1	Ī	!	1
35 percent	117,068	5,350,344	4,430,987	438,968	971,418	153,639	957,795	17.9	21.6	192,614	1,239,756	433,915
38 percent	47 840	9.054.251	120,430		120 053	110 267		15	1 20	- 20 07	10,00	1 60 606
	14,011	1,174,437	934,128	85,062	281,897	38,278	278,057	23.7	29.8	27,697	375,205	168,842
48 percent	6.652	746,322	616,538	72,405	213,783	34,754		28.2	34.1	13,686	258,806	124,227
	7,034	2,493,455	2,047,021	1,285,239	921,404	642,619	889,623	35.7	43.5	7,034	1,285,239	642,619
Footnote(s) et end of table												

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued (All figures are estimates based on samples -- money amounts are in thousands of dollars)

					Retur	Returns of single parsons	suc					
			Classifie	Classified by the highest marginal rate et which tax was computed	narginal rate et v	which tax was con	nputed			Classified by each rate at which tax was computed	rate at which tax	was computed
Tax rata classes	Mimbo		income subject to tax	ject to tax	Tax gen	generated	fnco	ncome tax after credits				
	of returns	Adjusted gross income	At ell retes	At marginal rate	At all retos	At marginal rete	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	income taxed at rate	Income tax generated at rate
	(49)	(20)	(51)	(52)	(23)	(54)	(55)	(99)	(57)	(58)	(69)	(09)
All marginal rates	39,049,988	506,063,085	427,125,238	60,635,554	67,535,439	15,055,315	66,878,127	13.2	15.7	39,049,988	427,125,238	67,535,439
0 percent	6,357,134	15,178,279	7,312,545	7,312,545	İ	Ī	6.085	0	0.1	39,049,988	82,506,109	1
11 percent	3,437,108	13,514,457	9,749,375	1,844,027	201,188	202,843	195,807		2.0	32,692,854	34,025,348	3,742,788
14 percent	2,444,106	12,669,977	9.412,136	1,102,175	426,787	132,261	416,898	60 u	4.0	29,255,746	27,913,815	3,349,658
15 percent	3,814,228	34,160,343	28.371,322	3,578,840	2,575,589	536,826	2,504,737	7.3	9.8	22,420,735	40,791,854	6,118,778
	3,588,288	40,061,060	34,449,024	3,948,576	3,626,313	631,772	3,584,303	6.9	10.4	18,606,507	38,490,479	6,158,477
17 percent	1	1	1	ī	ī	!	ı	ì	I		ı	1
18 percent	2,848,754	38,427,919	33,739,745	2,973,202	3,960,807	535,176	3,919,269	10.2	11.6	15,018,219	28,529,078	5,135,234
20 percent	2,336,025	36,758,158	32,552,040	2,417,318	4,175,864	483,464	4,128,950	11.2	12.7	12,169,465	23,067,542	4,613,508
ZZ percent	I	l	Ι	l	Ī	I	Ϊ	I	l	ī	1	1
	2,906,798	54,462,771	48,015,520	4,415,550	6,830,155	1,015,117	6,781,568	12.5	14.1	9,833,440	26,578,804	6,113,125
24 percent	l	1	I	1	ı	ī	l	I	I	Ι	ı	I
25 percent	3,304,338	77,497,005	68,174,869	8,035,917	11.131.583	2.089.338	11,056,480	14.3	16.2	6.926.642	27 234 128	7.080.873
28 percent	ı	ı	1	1	1	1	1	,	1	1		
	1,725,243	50,795,916	44,708,782	4,165,572	8,348,232	1,249,672	8,312,271	16.4	18.6	3,622,304	14,219,995	4,265,998
32 percent	1 1		1	,	1		I	1	l	1	l	I
34 percent	868,672	30,861,067	27,033,018	2,015,264	5,640,502	685,190	5,621,731	18.2	20.8	1,897,061	7,465,726	2,538,347
35 percent	1	l	1	1	I	1	ľ	T	I	I	1	1
38 percent	469,845	20,360,182	17,638,125	1,616,411	4,141,110	614,236	4,120,002	20.2	23.4	1,028,389	5,749,636	2,184,862
42 percent	287,040	15,701,458	13,430,345	1,518,185	3,599,450	637,638	3,530,960	22.5	26.3	558,544	5,264,940	2,211,275
43 percent	176,777	14,454,399	11,458,271	1,682,503	3.656.271	807.601	3.628.193	25.1	31.7	271.504	4.192.769	2.012.529
49 percent	ı	ı	ī	1	1	. 1	1	1		Ī	Ī	
50 percent	94,727	21,134,733	17,394,728	9,646,060	7,554,468	4,823,030	7,451,816	35.3	42.8	94,727	9,646,060	4,823,030

\*Estimate should be used with caution because of the small number of sample returns on which it is based. () Less then \$500. () Less than \$0.5 percent.

NOTE: Datail may not add to total because of rounding.

Table 3.5 - All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

The control of the co									Tax generated at specified rate	t specified rate			
This could be showed from a shaded   10 to 10		Number of returns with	,	Income subject	Tax cenerated		cent		11 percent			12 percent	
11, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Size of adjusted gross income	income subject to tax	Taxa	to tax	at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rete	Number of returns	Income subject to tax	Tax generated at rete
Control   Cont		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Colored   Colo	Total			1,696,397,261	305,502,985	94,178,183	254,373,153	84,391,872	138,772,224	15,264,945	78,014,934	126,028,579	15,123,429
Colored   Colo	Under \$2,000	2,911,739						268,178	116,942	12,864	1	1	ı
Section   Sect	\$2,000 under \$4,000	6,172,053						1,914,994	831,668	91,483	214,764	138,118	16,574
Colored   Colo	:		21,802,911					5,162,070	5,015,007	551,651	3,216,581	2,044,047	245,286
5,917.25   5,000.00   5,700.00				42 911 327			16.439.918	6,115,349	8.484.887	933,338	5 296 542	5 798 007	509,230
1,000,000   2,00		5,917,123					15,690,677	5,812,622		982,999	5,591,098	7,484,006	898,081
4.906.104   4.906.104   4.700.72   4.806.840   4.406.104   4.700.72   4.806.82   4.806.840   4.806.840   4.700.72   4.806.840   4.806.84	\$12,000 under \$14,000	5,600,201			5,809,710		14,897,317	5,544,704		965,631	5,406,785	8,107,118	972,854
1,100,500   1,00	\$14,000 under \$16,000.				6,449,614		_	4,866,253		881,632	4,812,940	7,600,976	912,117
1,10,50,40   1,00,50,50,50   1,00,50,50	\$16,000 under \$18,000	_			7,675,146			4,767,900		890,144	4,738,176	7,799,164	935,900
1,100,000	\$18,000 under \$20,000.				8,037,345		11,938,346	4,190,017	7,156,008	787,161	4,166,620	6,963,123	835,575
11052400   1052400   1052400   10562400   10562400   10562400   10562400   10562400   10562400   10562400   10562400   10562600   10562400	\$20,000 under \$25,000	8,796,271				8,796,271	25,830,001	8,779,179			8.751,087	15,193,435	1.823,212
1,00,5,569   2,0,13,24,499   2,0,0,5,77,77   2,13,19,5,70   2,13,19,	\$25,000 under \$30,000		_			11.062.400	35,265,926	11.058.233			11 048 528	13,907,089	1,665,851
1,52,52,52   1,52,52,52   1,52,52	\$40,000 under \$50,000			209,677,878		5,958,623	19,532,040	5,958,160			5,953,957	11,932,188	1,431,863
198.561   47.962   68.766.02   18.406.40   19.606.40   19.406.40	\$50,000 under \$75,000	-:		~	47,768,199	4.649	15,331,484	•	9,408,083	÷	4,645,940	9,369,914	1,124,390
188,521   17,426,527   56,022   23,034,74   24,034,725   24,024   24,034,725   24,034,744   24,034,725   24,034,744   24,034,724   24	\$75,000 under \$100,000					1,045	3,431,122	Į.			1,044,857		250,241
14,756   27,526,974   27,513,041   13,696,640   12,7324   14,759	\$100,000 under \$200,000					758	2,482,586				757,667		181,238
14,736   27,938,970   27,938,970   27,939,970   27,939,970   27,938,970   27,939,	\$200,000 under \$500,000 \$500,000 under \$1,000,000	198,561				96.0	93.471			4	198,386		46,657
Mumber   Text percent   Text perce	\$1,000,000 or more	14,730				4	47,254	14,729		3,169	14.729		3,435
Number   N						Tax	generated at spec	fred rate Contin	pen				
Number   N						ĺ.			16 percent			17 percent	
Columb   C	Size of adjusted gross income	Mimber			Numbor			Merchan			Missebor		
138		of returns	Income subject to tax	Tax ganerated at rete	of	ncome subject to tax	Tax generated al rate	of	Income subject to tax	Tax generated at rate	of returns	Income subject to tax	Tax generated at rate
67.612         22.339         31.28         40,791,854         6,118,778         53,367,911         169,908,698         27,165,922         47,52,359         12,673,359         21,18,714         48,272         47,58,323         47,58,233         12,673,359         27,165,323         47,58,323         12,673,359         27,185,323         12,673,359         27,185,323         12,673,329         12,129,329         12,673,329         1		(13)	(14)	(15)	(16)	(17)	(19)	(19)	(50)	(21)	(22)	(53)	(24)
67.612         22.339         3.728	Total			31,035,746	22,420,735	40,791,854	6,118,778	53,367,911	169,908,691	27,185,392	4,759,235	12,673,359	2,154,471
1,187,612   22,339   51,286   1,000,026   1,504   1,314   1,180   1,000,026   1,504   1,180	Under \$2,000	!			1	1	1	ļ	I	I	Ī	1	I
1,138,174	\$2,000 under \$4,000	67,612			ı	1	1	1	ļ	i	1	I	1
4,077,131         7,667,126         1,076,744         7,256,126         1,076,744         7,256,126         1,076,744         1,076,074 <t< td=""><td>\$4,000 under \$6,000</td><td>1,138,714</td><td>482,729</td><td>r</td><td>*31,816</td><td>10,026</td><td>1,504</td><td>73,977</td><td>•2,084</td><td>. 333</td><td>I</td><td>ı</td><td>l</td></t<>	\$4,000 under \$6,000	1,138,714	482,729	r	*31,816	10,026	1,504	73,977	•2,084	. 333	I	ı	l
4,603,842         8,336,069         1,167,056         2,946,830         5,700,629         665,044         2,704,001         3,991,270         5,90,603         230,682         1,80,371         1           4,664         10,546,867         1,644,616         2,244,837         7,831,22         2,662,422         5,791,563         925,060         701,134         1,160,071         1           4,664         1,054,616         1,044,217         2,108,646         1,244,217         2,748,617         869,697         1,130,688         680,096         201,45,29         1,272,568         201,45,29         3,701,688         1,448,812         2,745,607         1,448,812         2,745,607         1,448,812         2,744,615         3,122,490         4,861,789         4,448,812         2,246,617         8,701,688         4,448,812         2,744,618         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211         1,444,812         2,399,211 <t< td=""><td>\$8,000 under \$10,000</td><td>4.077.811</td><td>7.691.386</td><td>-</td><td>3.258.224</td><td>4</td><td>625.058</td><td>751.636</td><td>313.473</td><td>50.156</td><td>-19.886</td><td>.3.770</td><td>.641</td></t<>	\$8,000 under \$10,000	4.077.811	7.691.386	-	3.258.224	4	625.058	751.636	313.473	50.156	-19.886	.3.770	.641
6,005,922         10,548,867         1,476,841         2,637,476         5,220,879         783,122         2,652,452         5,781,563         925,050         701,134         1,160,071         11           4,647,534         12,180,100         1,706,461         2,108,646         2,202,131         630,635         2,802,632         7,706,692         1,130,688         680,096         2,014,529         2,045,629           4,657,534         1,376,0390         1,913,665         1,686,667         3,165,490         468,973         3,372,959         9,056,697         7,766,692         2,044,529         2,045,629         2,044,618         1,448,112         2,046,637         2,487,249         3,973,696         2,044,589         2,044,618         2,046,618         1,448,182         2,044,618         2,0	\$10,000 under \$12,000	4,603,842	8,336,069	-	2,946,830			2,704,031	3,691,270	590,603	230,682	180,371	30,663
4.664.997         12.189.0100         17.06.461         2.108.646         4.204.231         650.635         2.808.238         2.808.248         2.808.472         6.50.23         17.295.681         2.007.628         2.008.288         2.808.248         2.808.248         2.008.248 <th< td=""><td>\$12,000 under \$14,000</td><td>5,095,952</td><td>10,548,867</td><td>_</td><td>2,637,476</td><td></td><td></td><td>2,652,452</td><td>5,781,563</td><td>925,050</td><td>701,134</td><td>1,160,071</td><td>197,212</td></th<>	\$12,000 under \$14,000	5,095,952	10,548,867	_	2,637,476			2,652,452	5,781,563	925,050	701,134	1,160,071	197,212
4,027,129 12,76,256 12,76,257 12,76,257 12,76,257 12,76,577 12,767 1	\$14,000 under \$16,000	4,664,997	12,189,010		2,108,646	4,204,231	630,635	2.808.328	5,426,074	868,172	653,032	1,729,568	294,027
8,703.196         29,133.084         4,078,174         2,74.867         5,54.615         801.622         7,681.20         24,835,996         3,973,759         76,207         7,399,211         44           1,7576,712         2,7313,000         3,823,820         1,811,210         3,611,210         6,428,17         6,428,2497         3,973,600         5,211,69         1,607,789         2,616,77         2,392,211         1,604,469         3,202,318         46,62,207         46,62,207         445,789         1,506,789         2,866,297         45,789         1,789         1,386,029         2,866,297         1,607,783         2,866,397         2,866,297         2,866,297         3,973,600         5,956,038         1,506,783         2,866,297         3,973,600         5,956,038         1,506,783         2,866,297         3,873,600         5,876,789         1,506,783         2,866,297         3,873,600         3,876,789         1,506,783         2,876,789         1,386,038         2,21,251         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,886,038         3,		4,057,334	12,785,255		1,568,476	3,126,490	468,973	3,450,024	9,061,658	1,449,865	474,688	1,444,812	245,618
7,576,72         27,313,000         3,622,48e         16,04,629         46,7789         46,7789         27,875,72         27,875,72         27,875,72         27,875,72         27,875,72         27,872,872         27,872,472         3,973,800         52,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,1169         16,07,789         22,128<			29,133,694		2,774,867	5,544,615	831,692	7,681,230	24,835,996	3,973,759	786,207	2,389,211	406,166
1,037,165   4,043,580   5,924,489   5,924,489   1,05	\$25,000 under \$30,000	:	27,313,000		1,811,210	3,618,778	542,817	6,976,279	24,872,497	3,979,600	521,169		273,323
4,642,144         19,022,158         2,663,102         341,075         680,628         102,094         4,560,176         10,052,675         2,888,428         74,756         231,251         251,251         231,251 <td>\$30,000 under \$40,000 \$40,000 under \$50,000</td> <td>: :</td> <td>42,803,560 24,144,363</td> <td>മെ</td> <td>1,604,469</td> <td>3,202,318</td> <td>151,516</td> <td>5,804,181</td> <td>40,039,356 22,852,965</td> <td>3,656,474</td> <td>137,789</td> <td></td> <td>237,665 72,426</td>	\$30,000 under \$40,000 \$40,000 under \$50,000	: :	42,803,560 24,144,363	മെ	1,604,469	3,202,318	151,516	5,804,181	40,039,356 22,852,965	3,656,474	137,789		237,665 72,426
1,044,522         4,245,990         594,439         96,120         192,240         28,836         1,030,708         4,046,742         647,479         12,775         39,603           757,496         3,070,468         429,866         70,427         140,854         21,128         745,406         2,220,056         467,353         11,428         35,426           198,939         790,341         110,648         24,110         48,220         7,734         195,009         753,455         120,553         3,311         10,264           28,939         114,977         16,097         3,446         6,890         1,034         28,373         109,511         17,522         535         1659           14,728         58,037         8,125         1,846         3,691         554         14,408         55,211         8,834         317         983	\$50 000 under \$75 000	4 642 144	19.022.158		341 075	680.628	102 094	4 560 176	18 052 675	2 888 428	74.756		39 313
757.496 3070,468 429.866 70,427 140,854 21,128 755,405 2,920,956 467,353 11,428 35,426 19,609 753,456 120,553 3,311 10,264 14,597 16,097 3,446 6,890 1,034 28,373 109,511 17,522 535 156,990 1,034 28,373 109,511 17,522 535 1659 14,728 58,037 8,125 1,846 3,691 554 14,408 55,211 8,834 317 983	\$75,000 under \$100,000		4,245,990	J	,		28,836	1,030,708		647,479	12,775	39,603	6,732
0 195,519 144,077 116,097 3.4410 554 14,406 55,211 8,834 317 983	\$100,000 under \$200,000					-	21,128	745,406		467,353	11,428	35,426	6,022
	\$500,000 under \$1,000,000	28,919					1.034	28,373	109,511	17,522	535	1.659	282
	\$1,000,000 or more	14,728		8,125		3,691	554	14,408	55,211	8,834	317	983	167

Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued

(All figures are astimates based on samplas — money amounts are in thousands of dollars)

					Tax g	Tax generated at specified rate Continued	fied rete Contir	релц				
		18 percent			20 percent			22 percent			23 percent	
Size of edjusted gross income	Number of of	Income subject to tax	Tax generated et rete	Number of returns	Income subject to tax	Tax genereted at rete	Number of returns	Income subject to tax	Tax generated at rete	Number of returns	Income subject to tax	Tax genereted et rate
	(25)	(28)	(27)	(28)	(28)	(30)	(31)	(35)	(33)	(34)	. (36)	(36)
Total	48,292,744	151,111,318	27,200,037	14,430,222	28,965,388	5,793,078	24,553,076	95,214,057	20,947,092	9,833,440	26,578,804	6,113,125
Under \$2,000	1	1	I	Ī	1	1	1	1	I	I	1	1
\$2,000 under \$4,000		11		11	1 1	11	11		1 1	Π	1 1	1
\$6,000 under \$8,000	11	1	1	1	ı	ı	1	1	1	ı	I	í
\$8,000 under \$10,000	*27,276	*12,834	*2,310	1	1	1	-15 909		1 670	1.1	1 }	1-1
\$10,000 under \$12,000.	262,703	93,536 2,649,192	476,855	85,768	13,4	2,694	39,982	48,618	10,696	ı	1	1
\$14 000 under \$16 000	2,427,838	4,436,290		-	1,707,385	341,477	.25,569		*9,046	*14,745	9.166	*2,108
\$16,000 under \$18,000	2,439,713	5,120,748		1,874,614		685,588	*31,852	56,644	12,462	1,359,659	1,233,813	283,777
\$18,000 under \$20,000	2,581,311	4,950,196		1,803,283		-	1.010,917		258,030	2,637,178		1,855,482
\$20,000 under \$30,000	7,236,073	23,935,583	4,308,405	2,281,805		_			2,311,054	1,780,757		1,283,81
	10,861,363	41,028,764		2,035,632	4,750,691		8,412,615	34,116,760 22,816,505	7,505,687	1,582,233	5,019,002	368,082
stu, but under sou, but and a source state of the source state of	786,138,0	18 617 184		412 916			4 202 395		4,053,416	338,324	_	247,714
\$50,000 under \$75,000	1,042,071	4,155,092	,	-					898,542	95,770		70,484
\$100,000 under \$200,000	755,908								649,353	70,240		51,696
\$200,000 under \$500,000	198,256	776,002	139,680	3,975	61,217 8,929	1,786	24,922	108,985	23,977	3,443	11,018	2,534
\$1,000,000 or more	14,721							ļ	12,027	1,844		1,357
					Tax e	Tax generated at specified rate - Continued	ified rete - Conti	nued				
		24 percent			25 percent			26 percent			28 percent	
5ize of adjusted gross income	Number of returns	Income subject to tax	Tax generated et rate	Number of returns	Income subject to tax	Tax genereted et rate	Number of returns	Income subject to tex	Tax generated at rete	Number of returns	Income subject to tax	Tax generated et rate
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	1,487,572		1,390,480	19,134,837		21,242,127	6,926,642	27,234,128	7,080,873	14,010,347	60,131,783	16,836,899
Under \$2,000	1	1	I	ĺ	1	ī	ļ	l	l	1	T	I
\$2,000 under \$4,000	1	1	1	l	1	1	1 1	1 1	1 1	11	1 1	† I
\$4,000 under \$6,000			1 1	1 1				İ	ı	1	1	1
\$8,000 under \$10,000	1	١	Τ	1	I	1	1	1	ı	1	1	1
\$10,000 under \$12,000		1 1	1 1	•12,707	.5,741	.1,435	11		11	11		1
\$14,000 under \$16,000	1	1	1	•11,932	•	*6,354						1,284
	1 20 00	185	160	*15,944		5,164	340,500	150.372	39.097			10,586
\$18,000 under \$20,000 \$20.000 inder \$25.000	373,095	725,101								54,879		33,914
\$25,000 under \$30,000	423,280			(	- 4	q			2,043,551		_	86,485
\$30,000 under \$40,000 \$40,000 under \$50,000	432,945 136,928	2,118,355 720,106		5,117,929		9	499,538	2,630,045				
\$50,000 under \$75,000	74,587						.,	_		4,170,092		
\$75,000 under \$100,000 \$100 000 under \$200 000	12,775	87,704 60,531		828,333 672,115					96,787	682,116		
\$200,060 under \$500,000 \$500,000 under \$1,000,000	9,310 530	17,543	4,210 874		901,255 131,268 65,844	225,314 32,817 16,460	24,065 3,443 1,844	127,541 18,248 8,773		25,447 12,870	134,047	37,533 18,903
\$1,000,000 or more	31/			١		ı		ŀ				
Footnote(s) et end of table.												

Table 3.5 - All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income - Continued (All figures are estimates based on samples -- money amounts are in thousands of dollars)

Company of participation of the participation of th		30 percent			32 percent			33 percent			34 percent	
Size or adjusted gross income	Number of returns	Income subject to tax	Tax generated at rete	Number	Income subject to tax	Tax generated at rete	Number of returns	Income subject to tax	Tax genereted et rate	Number ol returns	Income subject to tax	Tax generated et rete
	(49)	(09)	(51)	(52)	(53)	(54)	(55)	(95)	(57)	(28)	(69)	(60)
Total	3,622,304	14,219,995	4,265,998	377,817	1,455,754	465,841	8,805,882	62,932,313	20,767,683	1,897,061	7,465,726	2,538,347
Under \$2,000	ı	I	1	I	1	1	1	1	1	1	1	ı
\$2,000 under \$4,000	I	I	I	ł	1	1	I	ĺ	Ī	1	1	I
&A,UGU under &B,UGU		īī	11	1 1		1 1		I Ì			H	
\$8,000 under \$10,000		Ī	1					ı İ				
\$10,000 under \$12,000	1	ī	I	1	I	I	I	1	1	1	Ι	1
\$12,000 under \$14,000	1	1	Ī	1	!	ł	1	I	I	1	I	I
	I	1	Ī	I	1	I	I	1	I	I	1	I
	I	1	Ī	Ī	1	I	1		1 1	I	I	I
\$18,000 under \$20,000	 AF 2 77	- 38 74B		1 1	1 1	1 1	35 741	2,046 R6 705	6	1 1	1 1	
	1.120.180	2.529.763			1	1 1	20,642			.16.180	.3,373	11,147
\$30,000 under \$40,000	1,410,946	6,385,228	1,915.568	157,352	392,765		2	.,	127,775	915,118	2,554,747	868,614
\$40,000 under \$50,000	486,681	2,491,513		118,825	534,894		2,837,478	10,569,070	3,487,793		2,181,843	741,827
\$50,000 under \$75,000	331,611	1,745,602		73,329	378,646	121,167	3,868,022	(-)	10,890,261	327,481	1,704,432	579,507
\$75,000 under \$100,000	95,762	501,629		12,738			915,839	9,547,191	3,150,573		494,846	168,248
\$100,000 under \$200,000 \$200,000 under \$500,000	24.064	127,535	38.260	3,310	17.504		170.495		2,326,705	24.062	370,976	43,358
\$500,000 under \$1,000,000	3,443	18,236		530		ī	24,904	262,289			18,213	6,192
	1,844	9,773		317			12,550		43,440	1,844	9,773	3,323
		×					Tax generate	Tax genereted et specified rete - Continued	- Continued			
			٠		35 percent			38 percent			42 percent	
Size of edjusted gross income	come			Number			Nimber			Number		
				of returns	income subject to tax	Tax generated et rate	of returns	Income subject to tax	Tax generated a	of	Income subject to tax	Tax generated at rate
				(61)	(82)	(63)	(64)	(99)	(99)	(29)	(89)	(69)
Total				192,614	1,239,756	433,915	4,965,818	43,045,886	16,357,437	2,412,458	34,481,140	14,482,079
Under \$2,000				I	]	ı	1	1	1	1	ī	1
\$2,000 under \$4,000				1	l	1	1	Ī	1	I	1	1
\$4,000 under \$8,000				I	I	1	1	1	1	[	I	1
\$8,000 under \$40,000								1 !		1 1	1 1	1 1
\$10,000 under \$12,000				ı	1	Ī	1	1	ı	I	Ī	1
\$12,000 under \$14,000				Ī	I	1	1	I	T	I	I	I
\$14,000 under \$16,000				Ī	Ī	1	1	1	1	1	1	1
				ı	ī	1	1	1	ī	1	1	I
				I	Ī	Ī	1 5			I	I	I
SZEDOD Under SZEDODO				1	1	I	7.42Z	6.92.9	1,8,1		1	1
				17 738	19 529					10 709	.39 847	16 736
				77,172	314,130	109,945		-	752,782	117,409	330,397	138,787
\$50,000 under \$75,000				69,619		213,699	2,404,127		5,915,947	538,992	3,563,848	1,496,816
\$75,000 under \$100,000				12,738		47,233	976,458			780,961	8,820,832	3,704,749
\$100,000 under \$200,000				11,235		12020	133,437			107,006	15,996,191	6,719,240
\$500,000 under \$1,000,000				530	5,617	1,966	26.320	376,564		28,829	687,637	288,808
\$1 000 000 or more						91.0	1			1		

Table 3.5 - All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income - Continued

(All figures are estimates based on samples — money emounts are in thousands of dollars)

					3 X8-	Tax generated at specified rate - Continued	fied rate - Contin	penu				
		45 percent			48 percent			49 percent			50 percent	
Size of adjusted grosa income	Number of returns	Income subjact to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of ratums	Incoma subject to tex	Tax generated at rata	Number of returns	Income subject to tax	Tax generated at rate
	(70)	(71)	(72)	(73)	(74)	(52)	(97)	(22)	(9.2)	(62)	(08)	(81)
Total	753,924	13,508,789	6,078,955	285,190	4,451,574	2,136,756	432,621	15,311,314	7,502,544	303,414	54,055,591	27,027,795
Under \$2.000	Ī	I	I	I	I	1	1	ı	1	Ī	I	1
\$2,000 under \$4,000	I	ı	ı	I	J	ı	i	I	I	Ī	I	ı
\$4,000 under \$6,000	)	1	ı	ı	1	1	1	1	!	Ī	Ī	1
\$6,000 under \$8,000	ı	1	1	1	l	1	ļ	1	Ī	Ī	ī	l
\$8,000 under \$10,000	ı	Ī	ı	Ī	1	ı	1	I	I	Ī	Ī	ı
\$10,000 under \$12,000	ı	Ì	1	1	ı	I	Ī	I	I	i	Ī	1
\$12,000 under \$14,000	1	Ī	ı	1	ì	I	Ī	I	ı	Ī	ı	ı
\$14,000 under \$16,000.	J	1	1	1	ı	I	1	1	I	Ī	Ī	ı
\$16,000 under \$18,000	J	1	1	ı	ı	1	1	l	T	1	1	1
\$18,000 under \$20,000	1	ı	1	ı	1	ı	1	1	1	1	ī	1
\$20,000 under \$25,000	Ì	I	ī	1	ı	ı	ı	Ī	I	1	Ī	I
\$25,000 under \$30,000	J	١	Ī	l	ı	ı	1	ī	1	1	Ī	i
\$30,000 under \$40,000	I	1	ı	l	ı	1	I	1	ı	1	ı	1
\$40,000 under \$50,000	1	ı	I	ī	1	I	Ī	I	1	1	Ī	ı
\$50,000 under \$75,000	9.270	46,411	20.885	93,453	470,132	225,663	1,182	*4,926		1	Ī	1
\$75,000 under \$100,000	41,373	212,281	95,527	82,575	1,403,684		1,724	.18,377				40,240
\$100.000 under \$200.000	493,963	8,328,162	3,747,673	76,086	1,803,459		227,124	5,040,287				1,030,531
\$200,000 under \$500,000	171,148	4,023,236	1,810,456	26,962	612,480		165,334	8,292,767		•		
\$500,000 under \$1,000,000	25,324	597,001	268,650	3,957	104,704		24,735	1,299,066	636,542		11,376,711	
\$1,000,000 or more	12,846	301,698	135,764	2,157	57,116		12,522	655,892				12,857,067

Testimata should be used with caution because of the small number of sample rotums on which it is based. NOTE: Dotal mey not add to total because of rounding.

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# **Explanation of Terms**

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue (IR) Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1984.

Most of the definitions and explanations supplied

Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) are either new or modified definitions reflecting changes in the law or in Statistics of Income processing.

Section 5, 1984 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 4 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

# Additional Tax for Tax Preferences (#)

For Tax Year 1983 and 1984 returns covered in this report, this tax is the alternative minimum tax. For any pre-Tax Year 1983 returns, this tax is the sum of "minimum tax" and alternative minimum tax. (See "Alternative Minimum Tax".)

#### Adjusted Gross Income Less Deficit (#)

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

- Compensation for services, including fees, commissions, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities, pensions, and social security pay-
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness;
- Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes. In particular:

- Accident and health insurance proceeds, "Black Lung" benefits; and casualty insurance proceeds;
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.:
- Employment agency fees paid directly by the

- taxpayer's employer and relocation payments;
- Federal Employees' Compensation Act payments:
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and certain social security benefits;
- Meals and lodging provided by the employer for the employees' benefit;
- Military allowances and payments to dependents of military personnel;
- Payments to a beneficiary of a deceased employee:
- Payments to reduce the cost of winter energy consumption;
- Railroad Retirement Act pensions and railroad retirement lump-sum payments:
- Rental allowance of members of the clergy:
- Scholarship and fellowship grants:
- Tax-exempt interest;
- Veteran's benefits; and
- Workmen's compensation.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 23). Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a trade or business:
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpaver:
- Depreciation deduction allowed life tenants and income beneficiaries of property held in trust;
- Deductible losses from sales of capital assets and other property.
- Excludable portion of the excess of net longterm capital gain over net short-term capital loss;
- Business net operating loss deductions;
- Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lumpsum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Limited exclusion of railroad retirement pension income;
- Limited exclusion of social security benefits;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan; and
- Limited exclusion of qualified foreign earned income.

From Total Income (line 23 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement

fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements (IRA's) by employees or self-employed persons;

- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts:
- Alimony payments;
- Reforestation expenses;
- Deduction for two-earner married couples;
- Deductions for foreign housing: and
- Certain repayments of supplemental unemployment compensation.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

#### Adjustments

See "Statutory Adjustments."

#### Advance Earned Income Credit Payments

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

#### Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

# Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

- required under the terms of a decree of divorce or separation, or a written instrument incident to that decree:
- (2) paid in discharge of a legal obligation based on the marital relationship; or
- (3) paid after the decree and on a periodic basis.

#### All Other Taxes (#)

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. (For pre-1983 returns the computation of "total income tax" included minimum tax.) Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

#### Alternative Minimum Tax (#)

The Internal Revenue (IR) Code provides for special treatment of some kinds of income and allows special deductions for some kinds of expenses. So that individual taxpayers who benefit from these provisions will pay at least a minimum amount of tax, two special taxes for individual taxpayers were in effect -- the minimum tax (repealed in 1982) and the alternative minimum tax. The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) amended earlier provisions in the alternative minimum tax law to embody certain tax preference items previously covered by the individual minimum tax.

The alternative minimum tax is levied on benefits received in the form of deductions, lower tax rates, and exclusions from tax. These benefits are known as "alternative minimum tax preferences" (see definition below) or "alternative minimum tax preference items" because they result from the preferential treatment given those items in the tax law.

The alternative minimum tax was computed by reducing alternative minimum taxable income (see definition below) by an exemption amount determined by filing status. If the return was filed jointly by a married couple or a surviving spouse, the amount was \$40,000. The amount for single or head of household taxpayers was \$30,000. For married couples filing separately, the amount was \$20,000.

If the amount in excess of the exemption was

If the amount in excess of the exemption was greater than zero, it was multiplied by 20 percent, the minimum rate. The residual amount of tax was reduced by "income tax after credits", excluding "additional taxes" (as reported on Form 1040). For taxpayers claiming a foreign tax credit, the amount of residual alternative minimum tax over additional taxes could be further reduced by the foreign tax credit. The amount that the alternative minimum tax was reduced by the foreign tax credit was computed by special rules and generally was limited to the proportion of alternative minimum income attributable to foreign sources.

#### Alternative Minimum Taxable Income (#)

Alternative minimum taxable income was defined as adjusted gross income including any net operating losses plus the sum of the alternative minimum tax preference items (defined below) less the following:

- (1) alternative tax net operating loss;
- (2) alternative minimum tax itemized deductions:
- (3) accumulated distributions made from a trust; and
- (4) the amount of the alcohol fuel credit.

#### Alternative Minimum Tax Preferences (#)

Because some income and deductions are given special treatment under the IR Code, many taxpayers would pay little or no tax if it were not for the alternative minimum tax. Below are the items that are tax preferences because they were given "preferential" treatment in the form of deductions, lower tax rates, and exclusion from tax:

- Dividend Exclusion -- This is the portion of ordinary dividends not included in taxable income,
- (2) <u>Capital Gains Deduction</u>--This is the 60 percent deduction amount for net long-term capital gains excluding any gains from the sale of a principal home,

- (3) Incentive Stock Options—This amount is the difference between the fair market value of stock bought under an incentive stock option and the price paid for the stock,
- (4) Accelerated Depreciation on Real Property--This amount represents the depreciation or amortization taken during the year on real property less the depreciation that would have been taken under the straight-line method.
- (5) Accelerated Depreciation on Leased Personal Property--This amount represents the depreciation or amortization taken during the year on leased personal property less the depreciation or amortization that would have been taken under the straight-line method.
- (6) Amortization of Certified Pollution Control Facilities—This amount represents the amortization deduction for a certified pollution control facility less the depreciation deduction normally allowed,
- (7) <u>Depletion</u>--This amount is the depletion deduction for the year in excess of the adjusted basis in the property at the end of the year,
- (8) <u>Intangible Drilling and Development Costs</u>--This is the deduction amount for intangible drilling and development costs for oil, gas, or geothermal wells (figured separately).
- (9) Mining Exploration and Development Costs--This is the amount allowed for current-year mining exploration and development costs less the deduction that would have been amortized over a 10-year period,
- (10) Circulation and Research and Experimental Expenditures—This is the amount by which the current year deduction allowable for circulation costs (of newspapers, magazines, and other periodicals) and research and experimental expenditures exceed the amount that would have been amortized over a 3-year period for circulation costs and a 10-year period for research and experimental expenditures, and
- (11) Reserves for Losses on Bad Debts of Financial
  Institutions—This amount was the excess of
  additional reserves for bad debts less the
  amount that would have been allowed based on
  actual loss experience.

#### Business or Profession Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not considered a business expense, but was

offset, instead, against "other income" on the proprietor's income tax return.

Information on sole proprietorships business receipts and expenditures can be found in the annual summer issue of the Statistics of Income Bulletin.

#### Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

#### Capital Gain Distributions Reported on Form 1040

These distributions included the following:

- (1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies and mutual funds. Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund.
- (2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14, Form 1040.

tributions directly on line 14, Form 1040.
For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

# Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

# Casualty or Theft Loss, Nonbusiness (#)

Nonbusiness casualty and theft losses for which taxpayers were not reimbursed were deductible from adjusted gross income to the extent that the net loss for each such casualty or theft exceeded \$100 and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm.

For 1984, casualty and theft gains and losses were required to be netted. Net gains were realized if total reimbursements (such as insurance payments) exceeded total cost or fair market value for the items. Such net gains were required to be treated as capital gains and reported on Schedule D. Depending on the holding period for the lost asset, the net gains reported on Schedule D were treated as either short or long-term capital gains. Each net loss in excess of \$100 could be deducted to the extent that the sum of the net losses exceeded 10 percent of adjusted gross income.

## Child Care Credit (#)

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age

15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home (e.g., baby-sitters, maids, or cooks). In addition, expenditures paid for the care of children under the age of 15 or disabled dependents for out-of-home non-institutional care were qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was \$2,400 if one qualifying child or dependent was involved and \$4,800 if more than one was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percent for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The amount of the credit which could be claimed was limited to total tax liability and any excess was not refundable.

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# Contributions Deduction for Itemizers

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

- the United States, a State, or a local government for exclusively public purposes;
- (2) organizations created in the United States or its possessions or under the law of the United States and operated exclusively for:
  - (a) religious purposes,
  - (b) charitable purposes,
  - (c) scientific purposes,
  - (d) literary purposes,
  - (e) educational purposes,
  - (f) fostering national or international amateur sports competition, or
  - (g) preventing cruelty to children or animals.
- (3) cemetery companies owned and operated exclusively for the benefit of their members;
- (4) organizations of war veterans or their auxiliaries; and
- (5) domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions their pro-rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to certain qualified organizations which were subject to a 20 percent limitation. When a taxpayer donated tangible personal property not used directly in its exempt functions, the deduction was the fair market value subject to a reduced ceiling. Gifts of capital assets not covered by the above situation were subject to a 30 percent limitation. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to

contributions made in 1984, the statistics also include amounts carried over from 1979-1983 that were within the current year's percentage limitations.

Cash contributions to a single organization of more than \$3,000 were reported separately from other cash contributions, and these data are shown separately in the statistics. For Tax Years 1982, 1983, and 1984, a processing error caused any contribution amount of more than \$3,000 to be classified as a contribution to a single organization if there were no contributions to a single organization reported. Thus, cash contributions of \$3,000 or more to a single organization was overstated for those years, and cash contributions under \$3,000 to a single organization was understated. The error was estimated to be \$5.0 billion for Tax Year 1984, \$4.4 billion for Tax Year 1983, and \$3.6 billion for Tax Year 1982.

#### Contributions Deduction for Nonitemizers (#)

Taxpayers who did not itemize their deductions were still able to benefit from tax law provisions for charitable contributions. The criteria which determined the deduction of charitable contributions was the same for itemizing as well as nonitemizing taxpayers. However, the deductible amount was computed differently and was substantially less for nonitemizing taxpayers.

For Tax Year 1984, individuals who did not itemize deductions could deduct 25 percent of their first \$300 (\$150 for married couples filing separate returns) of charitable contributions in arriving at their taxable income. Formerly taxpayers could only deduct 25 percent of their first \$100 (\$50 for married couples filing separate returns).

#### Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxicab operators of qualified taxicabs), (3) operation of inter-city, local, or school buses, (4) non-highway purposes of a trade or business, and (5) operation of qualified diesel-powered highway vehicles. These taxes could be applied as a credit to reduce total income tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

# Credit for the Elderly and Permanently and Totally Disabled (#)

Beginning in 1984, a credit for the elderly and permanently and totally disabled was available to all taxpayers age 65 or older (within certain income limitations) and to those taxpayers under age 65, retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. An individual was considered permanently and totally disabled if he or she was medically determined to be "unable to engage in any substantial gainful activity because of a physical or mental impairment which could result in death or last over 12 continuous months."

Individuals, age 65 or older, determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. The classifications were grouped as follows:

Base Amount	<u>Filing Status</u>
\$5,000	Single and 65 or over or disabled; married filing jointly with only one spouse either 65 or over or retired on disability,
\$7,500	Married filing jointly with both spouses either 65 or over or retired on disability,
\$3,750	Married filing separately either 65 or over or retired on disability

Permanently and totally disabled individuals under age 65, determined the base amount on which to figure the credit as the lesser of the allowable amount (defined above) or taxable disability income. The base amount, for both qualifying groups was further reduced by the sum of nontaxable social security, benefits, railroad retirement and Veterans pensions, and other nontaxable pensions plus one-half of adjusted gross income in excess of an additional exclusion amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of this amount.

This credit was categorized as a personal credit. The amount of the credit that could be claimed was limited to total tax liability and any excess was not refundable.

# Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends from regulated investment companies, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax.

#### Credit on 1985 Estimated Tax

This credit was the part of the overpayment of 1984 tax which taxpayers specifically requested to be credited to their estimated tax for 1985. (See also "Overpayment.")

#### Deduction for Working Married Couples

Married taxpayers who filed a joint return and who both worked qualified for a deduction. The maximum amount eligible for deduction was 10 percent of \$30,000. The deduction was computed as 10 percent of qualified earned income of the lower earning spouse. Married taxpayers who filed Form 2555 (Foreign Earned Income) to exclude any income from tax or deduct certain housing costs; or who filed Form 4563 (Exclusion of Income From Sources In United States Possessions) to exclude income from tax, were not eligible for the deduction.

# Disability Income Exclusion (#)

For Tax Year 1984 the disability income exclusion was repealed. See "Credit for the Elderly and Permanently and Totally Disabled."

# Dividend Exclusion

Taxpayers could exclude up to \$100 (\$200 on a joint return) of eligible dividends from adjusted gross income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

#### Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equaled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

#### Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

- (1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits) and qualifying distributions from real estate investment trusts or regulated investment companies, and
- (2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, Subchapter S corporations, and dividends from certain real estate investment trusts.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, non-taxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

# Earned Income Credit

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 10 percent of the first \$5,000 of earned income, or \$500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,000. Thus at the \$10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

- had less than \$10,000 of adjusted gross income or earned income, whichever was larger;
- (2) maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child;
- (3) maintained their principal home in the United States:

- (4) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living abroad;
- (5) had a taxable year that represented a full 12 months: and
- (6) filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion (See also "Advance Earned Income Credit Payments.")

#### Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

- cost of travel, meals, and lodging while away from home in the performance of services as an employee;
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer;
- (3) business transportation costs, other than commuting; and
- (4) outside salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

# Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share

of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

charitable contributions) in excess of gross income. If a return showed net income from one estate or, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

# Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1984 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of 1983 tax liability.

#### Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income. (See also "Zero Bracket Amount.")

#### Excess Social Security Taxes Withheld (#)

If the total social security (FICA) tax withheld was greater than \$2,532.60 for 1984 (\$2,391.90 for 1983) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

# Exclusion of Dividends Reinvested in Qualified Public Utility Companies

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, and could elect to exclude up to \$750 per year (\$1,500 on a joint return) of stock dividends.

# Exemptions

In the computation of taxable income, a \$1,000 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional

exemptions were allowed for a taxpayer or spouse who indicated being age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,000 (\$1,000 or more if in category (2) below), received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home or was a member of the household for the whole year, did not file a joint return with his or her spouse, and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

- dependents other than children who had gross income less than \$1,000, but filed a return to obtain a refund of tax withheld on wages;
- (2) dependent children with unearned income of \$1,000 or more (dividends, interest, capital gains, and the like); and
- (3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,300 or more, or (b) had gross income of less than \$3,300, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

#### Farm Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969 for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income-that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm--was included in rent net income or loss.

#### Foreign Earned Income Exclusion (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income if their tax home was in a foreign country and they were either:

 a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or (2) a U.S. citizen or resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. For 1984, the \$5,000 annual increase was postponed and qualified individuals continued to be limited to an \$80,000 exclusion of foreign earned income.

#### Foreign Housing Deduction

Individuals qualifying for the exclusion of foreign earned income could deduct amounts from gross income that an employer paid towards their housing cost up to the entire cost of the dwelling if their foreign earned income was greater than the maximum exclusion. Amounts incurred solely by the inhabitants could be deducted from adjusted gross income.

Individuals could deduct employer-provided meals and lodging if they were required, as a condition of employment, to live in a camp that was provided by an employer in a foreign country. (See "Foreign Earned Income Exclusion" under "Changes in the Law").

## Foreign Tax Credit (#)

Individuals who had income from or profit taxes paid to a foreign country or U.S. possession or any political subdivision, agency, or instrumentality of the country or possession, could claim this credit against income taxes. The credit was for the income and profits taxes paid and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits minus the personal credits which included child care credit, credit for the elderly and permanently and totally disabled, residential energy, and political contribution credit, as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. The remainder could be carried back two years and then forward five years for use in computing the credit for those years. Additional information on foreign tax credits will be available in Statistics of Income Bulletin, Spring 1987 issue.

#### Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

#### Form of Deduction

For purpose of this classification, returns were categorized into one of three groups:

- (1) those with nonbusiness itemized deductions;
- (2) those with a zero bracket amount only; and
- (3) those with no deductions.

For a return to fall into group one or two, there had to be a positive taxable income. Returns in group three, those with neither itemized deductions nor zero bracket amount, were either:

- deficit or "break even" returns, since there was no income from which to subtract any deductions; or
- (2) returns with no itemized deductions <u>and</u> with adjusted gross income less than the exemption amount.

# Fully Taxable Pensions and Annuities

This type of pension or annuity was obtained in connection with employment and was financed in whole (a non-contributory plan) by contributions of the employer. Since these pensions were paid entirely by an employer, the amount received by the employee was fully taxable. Additionally, fully taxable pensions and annuities included certain military retirement pay and IRA distributions. This amount was reported on line 16, Form 1040 (1984). (See "Pensions and Annuities.")

#### General Business Credit (#)

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, alcohol fuels credit, and employee stock ownership plan (ESOP) credit were combined into a new single credit, the general business credit. Tax-payers claiming more than one of the business credits were required to summarize them on a new form, Form 3800. General Business Credit. The adjusted tax liability limitations for the combined credits were filed on the Form 3800. The general business credit was limited to 100 percent of the first \$25,000 and 85 percent of the excess over \$25,000.

If the current year general business credit exceeded the tax liability limitation and could not be entirely used for Tax Year 1984, the excess amount could be carried back to the three preceding tax years. Any used credit after carryback, could be carried forward to each of the 15 years after the year of the credit. Additionally all carryforwards of unused investment credit, jobs credit, alcohol fuels credit, and ESOP credit from 1983 were added together and reported on Form 3800. Otherwise, taxpayers claiming a single credit or the carryforward for a single credit did not have to file Form 3800 and were required to use only the appropriate form for the particular credit or credit carryforward.

# Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. ifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and actually had to live with the taxpayer.

There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave a portion of the benefits for lower rates accorded joint returns.

#### Home Mortgage Interest Deduction

See "Interest Paid Deduction."

# Income Averaging (#)

Beginning in Tax Year 1984 the base period for income averaging was reduced from four to three years and only included the three years immediately preceding the computation year.

Certain taxpayers with unusual fluctuations in income were able to reduce the tax in higher income years by using income averaging. The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at a lower rate (i.e. changed the effective bracket or tax rate), thus resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method.

An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000. "Averageable income" was the amount by which "adjusted taxable income" (taxable income for the computation year) exceeded 140 percent of the average "base period income" (the average of taxable income, with certain other adjustments for

the three preceding tax years).

Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fourth of such income. "Adjusted taxable income," from which the "averageable income" was derived covered all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States on within 15 outside the United States or within U.S. possessions which had been excluded from taxation under the Internal Revenue Code.

To be eligible to use the income-averaging method taxpayers had to meet citizenship or residence tests. Taxpayers claiming the foreign earned income exclusion or deduction or those excluding income from sources within the U.S. possessions, the Virgin Islands, Guam, or Puerto Rico could not use the income-averaging method.

#### Income Subject to Tax

For taxpayers using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself.

# Income Tax After Credits (#)

For Tax Year 1984, the computation for income tax after credits was revised. Briefly, to arrive at this amount, taxpayers deducted total personal credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). If the result was greater than zero, the foreign tax credit and the general business credit were then deducted from the residual to arrive at income tax after credits. For purposes of this report, income tax after credits was computed by deducting from income tax before credits the total personal credits, the foreign tax credit, the general business credit, other tax credits, and the earned income credit (to the extent that it did not result in a negative amount).

The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." (See also "Total Nonpersonal Credits" and "Total Personal Credits" in this section.)

# Income Tax After Personal Credits (#)

For Tax Year 1984, this amount represented the deduction of "total personal credits" from "income tax before credits."

#### Income Tax Before Credits

This amount consisted of two components: "tax generated" and "taxes from income averaging." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

- (1) The regular tax, whether derived from the tax tables or tax rate schedules: or
- (2) The income averaging tax.

"Taxes from income averaging" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income." (See also "Tax Generated" and "Taxes from Income Averaging.")

#### Income Tax Withheld (#)

An employer could use either the major methods of withholding -- the "percentage" method, the "wage bracket" method, or an authorized alternative method. All the major methods of withholding were based on graduated rates ranging from 12 to 37 percent. Similarly, the result of any alternative method had to approximate the same amount as computed under one of the major methods.

Income tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration as reported on Form W-2; from pensions and annuities, and certain gambling winnings as reported on Form W-2P and W-2G respectively. Starting in Tax Year 1984 amounts withheld for distributions from profit-sharing, retirement plans, and individual retirement arrangements had withholding reported on Form 1099-R.

Beginning in Tax Year 1984 a backup withholding rate of 20 percent was required to insure that income tax was collected from payments generally not subject to withholding. The purpose of implementing this measure was to insure that certain taxpayers who failed to report or correctly report certain kinds of tax information paid an adequate withholding amount.

# Individual Retirement Arrangements (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an IRA at a bank or other qualified financial institution, or by investing directly in individual annuity contracts issued by an insurance company. Contributions to such a plan were limited to the lesser of:

- (1) an individual's compensation for the year:
- (2) \$2,000 (\$2,250 if a non-working spousal IRA is created); or
- (3) the amount actually paid.

Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a nonworking spouse. To qualify the following conditions must have been met:

- (1) The individual must have been married at the end of the tax year:
- (2) They must have met the IRA requirements discussed earlier:
- (3) They must have filed a joint return; and
- (4) The spouse must not have received any compensation during the tax year.

For Tax Year 1984, only IRA contributions made before the due date of the return were deductible.

#### Interest Paid Deduction

Interest paid on personal debts, credit cards, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, Investment Interest Expense Deduction, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest, and finance charges.

#### Interest Received (#)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligations. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

#### Investment Credit (#)

As a result of the Tax Reform Act of 1984, the investment credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitation thereof. Total investment credit was the sum of: (1) the regular investment credit, (2) the rehabilitation investment credit, and (3) the business energy investment credit.

The regular investment credit rate was 10 percent of the "qualified investment" in certain new and used depreciable assets with a useful life of three years or more. The "qualified investment" was determined by the cost of the property, taking into account the length of the property's intended life and whether the property was new or used.

For qualified rehabilitation structures, there were three credit rates, namely:

- 25 percent for expenditures of certified historical structures;
- (2) 20 percent for expenditures of 40-year old buildings; and

(3) 15 percent for expenditures of 30-year old buildings.

Additionally, the regular investment credit and energy investment credit were not applicable to any portion of the basis that qualified for this credit. The 15 percent and 20 percent credit rates were limited to nonresidential buildings. However, the 25 percent credit rate was applicable to nonresidential and residential buildings.

The appropriate business energy investment credit rate, 10, 11, or 15 percent, was determined by the taxpayer's classification of the business energy property. Specifically, the 10 percent credit rate applied to biomass property and qualified inter-city buses; the 11 percent credit rate applied to qualified hydroelectric generating property; and the 15 percent credit rate applied to solar, wind, or geothermal property and ocean thermal property. Generally, any other business energy properties that did not have an energy percentage period specified, had an energy credit rate of zero. For Tax Years after 1983, the business energy investment credit could no longer be applied against 100 percent of tax liability, but was combined with the regular investment credit and limited to 85 percent of tax liability over \$25,000.

#### Itemized Deductions

See "Total Itemized Deductions," and specific types.

#### Jobs Tax Credit (#)

As a result of the Tax Reform Act of 1984, the jobs tax credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitations thereof. This tax credit could be elected by employers who had hired individuals from certain targeted groups.

The credit was limited to 50 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the first year; 25 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the second year; and 85 percent of qualified wages (limited to a maximum of \$3,000) paid to summer youths employed for a 90 day period between May 1 and September 15.

Employee targeted groups were:

- (1) handicapped individuals referred by vocational rehabilitation programs;
- (2) economically disadvantaged Vietnam-era veterans;
- (3) economically disadvantaged youths between 18 and 24 years of age;
- (4) recipients of supplemental social security income benefits;
- (5) recipients of general assistance;
- (6) economically disadvantaged youths between 16 and 19 years of age participating in a qualified cooperative education program;
- (7) certain economically disadvantaged ex-convicts;
- (8) Comprehensive Employment Training Act (CETA) employees involuntarily terminated who began work between August 13, 1981 and January 1, 1983;
- (9) eligible work incentive employees; and

(10) qualified summer youth employees.

In addition to being employed as a member of a group that was certified as a specified targeted group, the employee could not be a relative or dependent of the employer. More than half of the qualified wages received had to be income for working in the employer's trade or business. Those wages received from a Federally funded, on-the-job training program or payments from the Social Security Act did not qualify for the credit

not qualify for the credit.

As a result of the Tax Reform Act of 1984, the carryback provisions were repealed. However, any carryforward of an unused jobs credit (or carryforward of WIN credit) could be claimed on the jobs credit form (Form 5884). Otherwise, any combination of the current year business credits or carryforward credit had to be summarized on the General Business Credit form (Form 3800).

#### Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

#### Marital Filing Status

The five marital filing status classifications were:

- (1) joint returns of husbands and wives;
- (2) separate returns of husbands and wives;
- (3) returns of heads of households;
- (4) returns of surviving spouses; and
- (5) returns of single persons (not heads of households or surviving spouses).

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under a separate heading in this section.

#### Medical and Dental Expense Deduction (#)

Beginning in Tax Year 1984, amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. In addition, taxpayers could now deduct a maximum of \$50.00 per day for certain lodging expenses incurred for medical care. The medical and dental expense deduction was still limited to the excess over 5 percent of adjusted gross income.

#### Miscellaneous Deductions (#)

Taxpayers were allowed to deduct certain specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

Miscellaneous deductions included deductible employee expenses (for example, dues to professional societies, union dues, certain education expenses, employment agency fees, and subscriptions to professional journals); deductible income producing expenses (for example, collection fees for interest or dividends, investment counsel fees, gambling losses not in excess of gambling winnings, and certain legal and accounting fees); tax preparation fees; and qualified adoption expenses.

For purposes of the statistics, miscellaneous deductions also included any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See also "Unused Zero Bracket Amount.")

#### Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and house hunting. To qualify for this deduction the new job location had to be at least 35 miles farther from the former residence than the old job was. In addition, the employee had to work full-time for at least 39 weeks of the 12 months after the move.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a \$3,000 limitation, included house-hunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the house hunting trip and temporary quarters component of the \$3,000 deduction could not exceed \$1,500.

#### Nontaxable Returns

See "Taxable and Nontaxable Returns."

#### Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for carryovers or carrybacks of business net operating losses against "other income."

#### Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as research and experimentation, child care, investment, foreign tax, jobs, political contributions, residential energy, or general business credit. Frequently, "other tax credits" would be the earned income credit. Amounts of "other tax credits," to the extent that they were in excess of total tax liability and were refundable, were tabulated as part of "other taxpayments." (See also "Earned Income Credit.")

# Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

#### Overpayment

An overpayment of tax occurred when the "tax-payments" exceeded "total tax liability," or if the taxpayer had any "refundable portion of the earned income credit." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1985 Estimated Tax" and "Refund.")

#### Overpayment of Windfall Profit Tax

This excise tax was imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. First, whenever withholding errors occurred, a refund of the amounts over withheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. And second, any over withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report overpayment of windfall profit tax was reported as a separate item.

#### Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was only his or her share of the ordinary income or loss of the enterprise, together with payments made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

One of the deductions from partnership gross income, the Section 179 property expense deduction, was tabulated and shown separately in this report. Certain qualifying depreciable business assets could have been treated as an expense.

If a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in the <u>Statistics of Income Bulletin</u>, Summer, 1986.

# Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and gained a four-month extension of time to file the Form 1040. The application did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When taxpayers filed their Form 1040, they entered the amount paid with Form 4868 to determine any tax still due or any overpayment of tax.

#### Penalty Tax on Individual Retirement Arrangements

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

#### Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17, "Other pensions and annuities."

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor beneficiary of a deceased employee, a death benefit exclusion of up to \$5,000 could be excluded in addition to the deceased employee's contribution.) The entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities, including rollovers" of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b. "Taxable amount."

and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the three-year rule computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain, if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within three years.

#### Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equaled 50 percent of the amount contributed, limited to \$50 (\$100 on a joint return).

#### Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

#### Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, the taxpayer requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

#### Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

# Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation after June 30, 1981. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during an earlier base period, limited to income tax after reduction by all other credits.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

#### Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was available to taxpayers. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures' and the other on qualified

"renewable energy source expenditures," with dif-ferent requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit was to be in effect.

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit was to be in effect.

# Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and, as a result of the separate computation required by that section, assets" and "sales of property other than capital assets." are reflected in the statistics for "sales of capital

#### Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of non-monetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

# Sales of Capital Assets Net Gain or Loss (#)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities, such as inventory held for sale during the ordinary conduct of business, and depreciable or real property held for sale or used in a trade or business, were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets should be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as livestock, cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land was held for more than one

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gains that resulted from the recapture of depreciation already claimed on the asset.

The following concepts were used in the computation of net capital gain or loss for the purposes of this

 $\frac{\text{Net short-term gain or loss--} \text{These were gains and losses from the sales or exchanges of capital assets}$ held for one year or less. (For assets acquired after June 22, 1984, the holding period was reduced to six months or less). Short-term gains from current year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships, S corporations, or fiduciaries, gains from the sale or exchange of a principal residence held one year or less, and gains from installment sales.

Net long-term gain or loss--These were gains and losses from sales or exchanges of capital assets held for more than one year. (For assets acquired after June 22, 1984, the holding period was reduced to six months or more). Long-term gains and losses were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- (1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts.
- (3) long-term capital loss carryover from prior years,
- (4) gains and losses form sales or exchange of assets used in a trade or business and involuntary conversions.
- (5) gains from the sale or exchange of a principal residence held more than one year, and
- (6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equaled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital

Long-term capital loss carryover--This carryover equaled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14

of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

# <u>Sales of Property Other Than Capital Assets Net Gain</u> or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were:

- certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business:
- (3) certain copyrights; literary, musical, or artistic compositions; or similar properties;
- (4) any share of gain or loss that otherwise qualified under this heading and was received through partnerships, S corporations or fiduciaries; and
- (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

# Self-Employed Retirement (Koegh) Plan Adjustment (#)

This adjustment allowed self-employed individuals to contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on earned income. Effective for Tax Year 1983 and as a result of TEFRA, earned income was pre-TEFRA earned income less deductible Keogh contributions. For self-employed persons participating in simplified employment pensions (SEPs) compensation could not

include amounts received as deferred compensation or as a pension or annuity. Thus, earned income was defined as:

- net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor,
- (2) income from the disposition of certain property by individuals whose personal efforts created the property, and
- (3) excluding any earned income from retirement plan contributions.

Additionally the maximum amount of the annual contribution was the lesser of \$30,000 or 25 percent of the participants compensation.

#### Self-Employment Tax (#)

This tax, levied under the Social Security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1984 was \$37,800, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$4,271.40, based on the 11.3 percent rate in effect for that year. For 1983, the rate was 9.35 percent with the maximum amount of earnings being \$35,700 and the maximum tax, \$3,337.95.

#### Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification, and returns with community property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

#### Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than six but less than 12 months of the year.

#### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss

were equal, were classified as having no adjusted gross income and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income class.

# Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount on a return-by-return basis.

Additional information on Small Business Corporations can be found in <u>Statistics of Income--</u>Corporation Income Tax Returns, 1983.

## Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer; the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

#### State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

#### Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the moving expense deduction, employee business expense

deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign housing deduction. Each of the above is described in this section. In addition, statutory adjustments included the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits.

# Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

#### Tax Credits (#)

The Tax Reform Act of 1984 revised and rearranged the order of claiming most of the tax credits. (See "Total Personal Credits" and "Total Nonpersonal Credits". Also see "Total Tax Credits" in the "Changes in the Law" section.)

#### Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the "total taxpayments."

#### Tax From Recomputing Prior-Year Investment Credit

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

#### Tax Generated

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations"), this equaled "income tax before credits."

#### Tax Savings From Income Averaging

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the income averaging method from Schedule G and the amount of regular tax that would have resulted from not using this provision.

#### Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for self-employment tax, social security taxes on tip

income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or any other unspecified taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was not additional tax for tax preferences and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

#### Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount"), the charitable contribution deduction claimed by taxpayers who did not itemize, and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equaled or exceeded adjusted gross income.

#### Taxes From Special Computations (#)

These taxes represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

- the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan; and was eligible to use the lo-year averaging method;
- (2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan; and
- (3) the tax on accumulation distributions of trusts (from Form 4970) computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years.

#### Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes (except for the windfall

profit tax) and State and local taxes on cigarettes, tobacco and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, farm, and royalty income and are excluded from the "taxes paid" in this report.

#### Taxpayments

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- income tax withheld, including back up withholding,
- (2) excess social security taxes or railroad retirement tax withheld.
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1984 declaration of estimated tax.
- (5) payment with request for extension of filing time
- (6) credit from regulated investment companies.
- (7) overpayment of windfall profit tax, and
- (8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment of the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

# Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

## Total Itemized Deductions (#)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, and miscellaneous deductions.

and theft losses, and miscellaneous deductions.

Four groups of taxpayers were required to itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income of \$1,000 or more; married persons filing a separate return when the taxpayer's spouse elected to itemize: dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S. citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

### Total Nonpersonal Credits (#)

For Tax Year 1984 Form 1040 was revised to reflect the order in which tax credits were required to be claimed. This revision did not affect the refundable or nonrefundable status of a credit. For purposes of this report, total nonpersonal credits were the sum

- (1) foreign tax credit:
- (2) general business credit (which was the combination of investment credit, jobs credit, alcohol fuel credit, and employee stock option credit):
- (3) research and experimentation credit: and
- (4) other tax credits (as defined in this report).

Each of the above credits is described under a separate heading in this section.

### Total Personal Credits (#)

For Tax Year 1984, the credits portion of the Form 1040 was revised. This revision did not affect the refundable or nonrefundable status of a credit. For purposes of this report, total personal credits consisted of the following:

- (1) child care credit;
- (2) credit for the elderly and permanently and totally disabled;
- (3) residential energy credit, and
- (4) political contributions credit.

This amount was deducted from income tax before credits to arrive at income tax after personal credits. (See also "Income Tax After Personal Each of the above credits is described under a separate heading in this section.

### Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, selfemployment tax, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement arrangements and other taxes. reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

### Type of Tax Computation

There were two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040 EZ; and
- (2) income averaging, computed on Schedule G, Income Averaging.

### Unemployment Compensation (#)

All or a portion of payment received for unemployment compensation was includable in adjusted gross income and subject to tax.

The taxable amount of unemployment compensation, was determined by adding adjusted gross income (excluding the unemployment compensation, social security benefits, or tier 1 railroad retirement benefits, and the deduction for working married couples) and unemployment compensation for the year and subtracting the exclusion for unemployment compensation payments. The excluded amounts were \$12,000 for single persons or married couples who filed separate returns and did not live together at anytime during the year and \$18,000 for married couples who filed joint returns. Married couples who filed separate returns and lived together at anytime during the year were not eligible for the exclusion.

One-half of the excess over the exclusion, but not more than gross unemployment compensation. was determined to be taxable unemployment compensation.

### Unused Zero Bracket Amount

This concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deduc-Such taxpayers consisted of: (1) married tions. persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he she had unearned income (such as interest. dividends, or capital gains) in excess of \$1,000. In addition, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income, such as wages, they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as "zero bracket amount only" returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous deductions." (See also "Zero Bracket Amount," "Form of De-

duction" and "Total Itemized Deductions.")

### Zero Bracket Amount

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1984, the zero bracket amount was \$3,400 for married taxpayers filing jointly and surviving spouses, \$2,300 for single persons and heads of households, and \$1.700 for married taxpayers filing separately.

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### Section 4

### High Income Returns, Taxable and Nontaxable\*

The Tax Reform Act of 1976 required the annual publication of data on individuals with high incomes, including the number of such individuals who did not pay any income tax and the importance of various tax provisions in making those individuals nontaxable [1]. The 1976 Act specified that the tax return data be tabulated using four different concepts of income. The Deficit Reduction Act of 1984 eliminated the requirement for publishing data for the two lesser-used income concepts [2].

This section contains 12 tables with data from 1984 income tax returns, mainly those with incomes of \$200,000 or more under one or more concepts of income. For comparability with data for earlier years, this section contains data using all four income concepts, including the two no longer required. Most of the data are shown for taxable and nontaxable returns, both separately and combined.

The tables show:

- The numbers of high-income returns (total, taxable, and nontaxable) under the various income concepts (Tables 1 and 2);
- The distributions of taxable income as a percentage of total income (Tables 3 and 4);
- The distributions of effective tax rates, that is, income tax as a percentage of income (Tables 11 and 12);
- . The frequencies and amounts of various sources of income, exclusions, deductions, taxes, and tax credits, as well as the relationships between all four of the income concepts used in this Section (Tables 5 and 6);
- The frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 7 and 8); and
- . The frequencies with which various itemized deductions and tax credits occur as certain percentages of income (Tables 9 and 10).

In addition to the data on high-income returns, the tables distribute all returns by broad income classes and cross-tabulate numbers of returns in each income class by the various income concepts. For purposes of comparision, the tables with distributions of returns by their effective tax rates include distributions for returns other than high-income returns.

Tables 1, 3, 5, 7, 9, and 11 contain data with foreign tax credits treated as items which reduce U.S. income taxes; this is the treatment on tax returns. Tables 2, 4, 6, 8, 10, and 12 are similar to the first set of tables but treat foreign tax

credits as part of the individual's income tax liability. This different treatment is explained in more detail under the heading "Foreign Tax Credits."

High-income tax return data are published to help analysts assess both the equity of the income tax system and its impact on high-income families and individuals. For this purpose, both income and income taxes must be measured accurately, and the limitations of each measure must be understood. The text for this section includes only material necessary to help the reader understand the income and tax concepts which have been used and certain limitations inherent in the underlying tax return data. No attempt has been made to summarize or explain the data.

The text is divided into two sections. The first, "Income Concepts: A Primer," describes and explains the differences between the two major and two minor concepts used to measure income. The second, "Measurement of Taxes," discusses the proper measurement of income tax burdens and explains the different treatment of the foreign tax credit, outlines the methodology used to equate the importance of exclusions and deductions as compared with tax credits, and reviews certain limitations in the data underlying this section.

### INCOME CONCEPTS: A PRIMER

### Economic Income, the Ideal Measure

Economists generally agree that for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the value of what the individual or faimly consumed over that period plus the change, if any, in its net worth [3]. For example, if during a year a family spent \$10,000 and saved \$2,000, economists would say the family had an income of \$12,000. Similarly, if the family spent \$10,000 but owned an asset such as an automobile that has decreased in value by \$1,000, economists would say that the family had an income of only \$9,000. A brief examination of the differences between income as defined by economists, often called economic income, and the adjusted gross income (AGI) concept, currently used for Federal income tax administration, illustrates some of the problems of measuring income, especially for high-income individuals.

### Adjusted Gross Income

The concept of adjusted gross income was developed for tax administration. It was never meant to be an accurate measure of so-called economic income. Indeed, it is well recognized that AGI is deficient as a measure of economic income. AGI excludes certain types of income, such as interest from

<sup>\*</sup>Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury, designed the tables and prepared the text for this section. Antoinette Jones-Lyles was responsible for production and table review.

tax-exempt state and local government bonds, social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from other activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes that exceed the decrease in the economic value of an asset often reduce AGI below economic income early in an asset's life. The resulting lower depreciation deductions in later years may raise AGI above economic income. The net effect, however, of accelerated depreciation is to postpone taxes, perhaps indefinitely [4].

Adjusted gross income excludes most changes in net worth, such as the excluded portion of realized long-term capital gains and all accrued, but unrealized, capital gains [5].

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses, however, are deductible from AGI in calculating taxable income, but only if the taxpayer deductions. Expenses falling into this category include certain expenses incurred by employees (such as union dues and expenditures for items used on-the-job but not reimbursed by the employer) and expenses attributable to a taxpayer's investments (as opposed to active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first \$3,000 of net realized capital losses may be deducted in computing AGI. Any additional realized losses must be carried forward to future years. Moreover, only 50 percent of realized, net long-term capital losses may be deducted in computing AGI.

### Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and expenses that ought to be deductible in calculating economic income [6].

### Omitted Income and Accelerated Deductions

Tax returns contain information about only a portion of the income included in economic income but excluded from AGI. The omitted income that can be identified on tax returns consists of the excluded portion of long-term capital gains (and current-year losses in excess of currently deductible amounts), the dividend exclusion of up to \$100 per tax return (up to \$200 on joint returns), payments to Keogh and IRA pension savings plans, and income from sources considered to be tax preferences for purposes of the alternative minimum tax. Unless such preferences were large enough to result in payment of alternative minimum tax, taxpayers did not have to file Form 6251 (Alternative Minimum Tax Computation), and the amount of most types of preference income and the total of all of the taxpayer's preference income are not known [7].

Even after including preference income which is not in AGI but which is identifiable on tax returns, several major sources of income for high-income taxpayers are still omitted:

- . Interest on tax-exempt state and local bonds:
- All accrued but unrealized income, primarily unrealized capital gains;
- . Certain agricultural expenses deducted when paid, even though related income items are not includable in income until a later year:
- Imputed rental income from owner-occupied housing and from consumer durables;
- . Straight-line depreciation deductions on real estate to the extent that they exceed economic depreciation;
- Income "sheltered" from taxation -- primarily partnership income -- through deferral of the recognition of income for tax purposes and/or the acceleration of deduction items; and
- . The value of employee fringe benefits [8].

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions exceeding economic depreciation, especially in the early years of ownership. In the future, income may be correspondingly higher, but in the meantime, the taxpayer has had the interest-free use of the deferred taxes. Also, if taxed in the future, the income may be converted into a long-term capital gain, which is taxed at a lower rate than is ordinary income.

Because income sources not identifiable from tax return data are excluded, all income measures used in the data for this article may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high-income group covered by this report. Moreover, even for individuals who are included, the income of some has been understated, and tax as a percentage of income (i.e., the effective tax rate) has been overstated.

### Investment Expenses

In measuring economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, including accrued capital gains and losses, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent net economic losses, roughly akin to "net operating losses" from a trade or business. However, such a liberal deduction for investment-related expenses is not necessarily correct when all income items have not been included currently.

If all income has not been included currently, full deduction of investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrowed funds to purchase securities, net income would be understated if the taxpayer deducted all interest payments on the loan but did not include as income any accrued gains on the securities. A similar mismatching of income and expenses would occur if investment expenses that should properly be

capitalized were deducted when paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income were recognized for tax purposes.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to taxable income-producing assets and, therefore, ought to be deductible against the gross receipts from such taxable assets.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in cal-

culating a broader measure of income.

Investment expenses that have not been deducted in determining AGI generally appear on a Federal individual income tax return in two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions [9]. To determine expenses that should be deductible in calculating an approximation to economic income, investment expenses have been defined as the entire interest deduction other than the interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "miscellaneous deductions." Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they have been allowed as a deduction in the computation of a broader measure of income. One consequence of this definition is that investment expenses can never turn positive investment income into investment losses. Generally, allowing investment expenses to offset all investment income is generous and tends to understate broadly measured income. However, in some instances, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, with the omission of accrued capital gains from measured income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains are included in the income concept, as is the case with AGI, then only that portion is considered to be investment income. A similar adjustment is also made for the dividend exclusion of up to \$100 per tax return (\$200 on a joint return).

### Expanded Income

The Congress has asked for high-income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income plus items of tax preference income excluded from AGI less investment expenses to the extent that they do not exceed investment income [10]. Tax preferences considered are the \$100-per-tax-return exclusion for qualifying dividends (\$200 on a joint return), the excluded portion of net long-term capital gains, and,

where the taxpayer has filed a Form 6251 (Alternative Minimum Tax Computation), all other excluded income preferences subject to the minimum tax [11]. For individuals, the only preference income items of significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amounts deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt state and local bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, most employee fringe benefits, and other items mentioned under "Omitted Income and Accelerated Deductions."

### Four Income Measures

Current law requires high-income tax return data to be selected and classified on the basis of two different definitions of income: expanded income and adjusted gross income. For comparability with data for earlier years, this section also includes a limited amount of data using two other, previously required income definitions. Each of the two additional income measures embodies only one of the two major differences between expanded income and AGI. "Adjusted gross income plus excluded tax preferences" is AGI plus the amount of tax preference income excluded from AGI. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus excluded tax preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner [12]:

### Expanded income

= Adjusted gross income + preferences

investment interest

### Adjusted gross income

= Expanded income - preferences

+ investment interest

### Adjusted gross income plus excluded tax preferences = Adjusted gross Income + preferences

or = Expanded income + investment interest

### Adjusted gross income less investment interest - Adjusted gross income - investment interest

or = Expanded income - preferences

Expanded income is the measure which most closely approximates economic income.

### MEASUREMENT OF TAXES

### Foreign Tax Credits: Worldwide Taxes on Worldwide Income

Just as income must be measured properly, so must income taxes.

United States income taxes are based on global (worldwide) income. Thus, U.S. citizens and

residents generally must include income on their U.S. income tax returns regardless of whether it has been generated in the United States or in a foreign country. However, when a taxpayer has foreign source income, the U.S. income tax computed on global income may often be reduced dollar-for-dollar by the amount of foreign income taxes that have been paid on that foreign income. These offsets for foreign income taxes are called "foreign tax credits" [13].

Statistics of Income (SOI) data collected as a by-product of tax administration include global income as reported on U.S. income tax returns. The SOI data, however, usually include only U.S. income taxes net of the foreign tax credits that represent offsets for foreign income tax payments. Where taxpayers have income from foreign sources, this procedure understates their tax liabilities and their effective tax rates. Since worldwide income is reported on U.S. tax returns, a more accurate measure of the tax burden imposed on that income would be obtained if all income taxes--U.S. as well as foreign--were also included. Analysis of high-income tax returns indicates that a substantial portion of the so-called nontaxable, high-incomes have large shares of their income from non-U.S. sources and have paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax henefits.

In order to present a more realistic picture of the number of nontaxable, high-income tax returns and the reasons they were nontaxable, several tables in this article have been prepared by redefining income tax liability to consist of the total amount of U.S. income taxes (income taxes after credits plus the alternative minimum tax) plus the amount of foreign tax credits. Because information on foreign tax liabilities is not available on U.S. income tax returns, foreign tax credits were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates, and in certain other instances, foreign tax credits actually will be less than foreign tax liabilities. In such cases, using foreign tax credits as a proxy for foreign taxes understates global income tax liability. In cases in which foreign tax credits are for taxes paid on income from earlier years, use of foreign tax credits may either overstate or understate global taxes on the current year's income.

Tables redefining tax liability to include the foreign tax credit attempt to present an approximation of the true worldwide (global) income tax burden on worldwide income. For the vast majority of taxpayers—with high incomes or otherwise—this adjustment is irrelevant, for they have little or no foreign source income. However, for the small proportion of taxpayers with substantial foreign income, this adjustment is important. The policy implications of a person with a very large amount of income not paying U.S. income tax certainly would be different if U.S. nontaxability were the result of the person's living and working abroad and paying substantial amounts of foreign tax than if all income were from U.S. sources and the person paid no income tax to either the U.S. government or any other government.

In order to be consistent with data from earlier years, all tables showing nontaxability or the amount of taxability on the basis of worldwide tax liability have been duplicated by other tables with tax liability defined in the more traditional way used for tax administration purposes: U.S. income tax liability after subtracting the value of any foreign tax credits.

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the alternative minimum tax on tax preferences and the income averaging tax computation), the different types of items must be put on the same basis. One way of doing so is to calculate the size of the deduction that would reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit.

The deduction equivalent of a tax credit or a special tax computation is the difference between the taxable income that, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax after credits" and "taxable income which would yield tax after credits."

Using this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in the accompanying tables were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

### Share of Income Subject to Tax

The total impact of various deductions, exclusions, tax credits, and special tax computations can be measured only if the aggregate value of all of, or groups of, these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are the share of income that has been excluded from tax and the share of income that remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to taxable income defined in the ordinary manner. Doing so yields what the tables accompanying this article call "taxable income which would yield income tax before credits," "taxable income which would yield income tax after credits," and "taxable income which would yield total income tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures have been computed by using the tax rate schedules to calculate the amounts of taxable income that would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amounts of tax.

### Unaudited Data

Tax return data used in the Statistics of Income program have been tabulated as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected, and certain adjustments have

been made to achieve consistent statistical definitions. Otherwise, the data have not been altered. In particular, the data do not reflect any changes that may have been made or that are likely to be made in the future as a result o. RS audits. While this is true of data throughout the entire SOI program, it is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from unaudited returns is of even greater importance for those high-income returns that are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

### NOTES

- [1] Section 2123, 90 Stat. at 1915.
- [2] Section 441, 98 Stat. at 815.
- [3] This is the Haig-Simons definition of income.
- [4] The Internal Revenue Code defines adjusted gross income as all gross income that is not specifically excluded or reduced by statutory adjustments. Among the exclusions are trade or business deductions (including some deductions by employees) and depreciation deductions allowable for tax purposes, the deduction for 60 percent of net long-term capital gains, limited deductions for losses from the sale or exchange of property, deductions attributable to rents and royalty income, the moving expenses adjustment, and deductions for contributions to individual retirement arrangements (IRA's) and self-employed (Keogh) retirement plans.
- [5] Gross income includes only income that has been "realized." Thus, for tax purposes, accrued increases or decreases in the value of assets are generally not included in income until any gain or loss is realized by a sale or exchange. In addition, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent from owner-occupied homes or from consumer durables. Finally, gross income and, hence, adjusted gross income, do not include interest on most types of state and local government debt, social security benefits, workers' compensation benefits, and most types of welfare benefits.
- [6] There have been attempts to create micro-data files that include approximations of economic income. Tax return data files have been "statistically merged" with other files such as the Current Population Survey (CPS) of the Bureau of the Census. After the merge, certain additional data items that were not on either file have been "imputed" to each record of the merged file. Although such statistically merged files have proven useful for many purposes, they have only limited use--and must be used with great caution--for high-income individuals and families, each of which is likely to have more unique financial and income characteristics that are not likely to be duplicated accurately through imputations and statistical merges.

to the alternative minimum tax (including both preferences representing income excluded from adjusted gross income and certain itemized deductions that may be considered preferences) together with the taxpayer's AGI and ordinary income tax were sufficient to result in the imposition of any alternative minimum tax, the taxpayer was required to complete Form 6251, Alternative Minimum Tax Computation. For such taxpayers, the tax preferences excluded from adjusted gross income, as tabulated in Tables 5 and 6, include the following items: the dividend exclusion; the "all-savers" interest exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortiza tion allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options: and certain intangible drilling costs to the extent that they exceeded the otherwiseamortization deduction. allowable preferences from itemized deductions do not represent omitted income; hence, they have not been counted as preference items in calculating a broader measure of income. Before 1983, preferences had to be listed on income tax returns if total preferences other than the capital gains exclusion and any preferences from itemized deductions were at least \$10,000 (\$5,000 for married taxpayers filing separately). Preferences had to be listed and included with the income tax return even if they did not give rise to any minimum tax liability.

[7] If the sum of tax preferences that were subject

- [8] Omission of social security benefits and certain other items is relatively unimportant for high-income taxpavers.
- [9] In addition, income deferrals and accelerated expense deductions may also be involved in income or losses from rental property, from royalties, from partnerships, and from certain small business corporations, only the net amounts of which are included in adjusted gross income.
- [10] For the sake of brevity, "investment interest to the extent that it does not exceed investment income" is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."
- [11] See footnote [7].
- [12] The borderline between excess and non-excess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income definition is used.
- [13] Certain amounts of income earned abroad are excluded from adjusted gross income by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this section do not reflect either the amounts of income excluded or the tax payments on them.

Table 1 — Returns With and Without Total income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

		Size of	edjusted gross incom	ne	
Size of income under alternative concepts	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	99,438,708	92,726,609	5,707,146	761,193	243,760
Size of expanded income					
Under \$50,000		92,368,741	144,217	453	197
550,000 under \$100,000		340,326	5,387,936	23,500	481
100,000 under \$200,000	862,815	11,711	167,337	678,280	5,487 237,595
200,000 or more	310,042	5,831	7,656	58,960	237,393
Size of adjusted gross income plus excluded tax preferences	92,310,798	92.310.798	}		
Under \$50,000		397,512	5,509,413		
\$100,000 under \$200,000		12.320	189,598	693,798	=
\$200,000 or more		5,979	8,135	67,395	243,760
Size of adjusted gross income less investment interest		-,			
Under \$50,000	92,918,667	92,726,609	190,178	1,399	481
550,000 under \$100,000		-	5,516,968	53,314	683
\$100,000 under \$200,000		_		706,480	12,787
\$200,000 or more		-	-	-	229,609
Returns With Total Income Tax					
Total	82,928,899	76,242,929	5,683,177	759,565	243,228
	3,723,333	1 3,2 12,523	0,000,		
Size of expanded income					
Under \$50,000		75,890,903	140,114	*121	18 430
\$50,000 under \$100,000		334,611 11,675	5,369,135 166,273	23,253 677,237	5,412
\$100,000 under \$200,000\$200,000 or more		5,740	7.655	58.954	237,368
	300,, 11	3,140	7,000	00,00	201,000
Size of adjusted gross income plus excluded tax preferences	75.836.642	75,836,642	_1	!	_
	5,875,272	388.301	5,486,971	_	_
		12,110	188,088	692,191	_
\$200,000 or more		5,876	8,118	67,374	243,228
Size of adjusted gross income less investment interest		}			
		76,242,929	185,761	958	281
\$50,000 under \$100,000	5,551,122	-	5,497,416	53,070	636
\$100,000 under \$200,000		-	-1	705,537	12,707
\$200,000 or more		-	-	-	229,604
Returns Without Total Income Tax	1				
Totel	16,509,809	16,483,680	23,969	1,628	532
				į	
Size of expended income	16.482.452	16,477,838	4.103	332	178
Under \$50,000		5,715	18,801	247	51
\$100,000 under \$200,000		36	1.064	1.043	75
\$200,000 or more		91	1	•6	227
Size of adjusted gross income plus excluded tax preferences			1	ļ	
Under \$50,000		16,474,156	_1	_	_
\$50,000 under \$100,000		9,211	22,442	-	-
\$100,000 under \$200,000		210	1,510	1,607	
\$200,000 or more	673	103	*17	21	532
Size of adjusted gross income less investment interest					
Under \$50,000		16,483,680	4,417	441	200
\$50,000 under \$100,000		_	19,552	244	47
\$100,000 under \$200,000		-	-	943	80 205
\$200,000 or more			_	_	20

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

Table 2 — Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

		Size	of adjusted gross inco	ome	
Size of income under atternative concepts	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
· · · · · · · · · · · · · · · · · · ·	(1)	(2)	(3)	(4)	(5)
All Returns					
			5 707 440	704 400	040.700
Totel	99,438,708	92,726,609	5,707,146	761,193	243,760
Size of expanded income					
Under \$50,000	92,513,608	92,368,741	144,217	453	197 481
\$50,000 under \$100,000		340,326 11,711	5,387,936 167,337	23,500 678,280	46 I 5.487
\$200,000 or more		5.831	7,656	58,960	237,595
Size of adjusted gross income plue axcluded tax preferences		.,	,,,,,		,
Under \$50,000	92,310,798	92,310,798	_		
\$50,000 under \$100,000		397,512	5,509,413	-1	_
\$100,000 under \$200,000	895,716	12,320	189,598	693,798	
\$200,000 or more	325,269	5,979	8,135	67,395	243,760
Size of edjusted gross income less investment interest					
Under \$50,000	92,918,667	92,726,609	190,178	1,399	481
\$50,000 under \$100,000		_	5,516,968	53,314	683
\$100,000 under \$200,000		-	_	706,480	12,787
\$200,000 or more	229,809	_	_	-	229,809
Returns With Modified Total Income Tax					
Total	82,964,351	76,270,465	5,691,030	759,567	243,289
Size of exosnded income					
Under \$50,000	76.058.692	75.918.439	140.114	*121	18
\$50.000 under \$100.000		334,611	5,376,988	23,253	431
\$100,000 under \$200,000		11,675	166,273	677,239	5,418
\$200,000 or more	309,771	5,740	7,655	58,954	237,422
Siza of adjusted gross income plus excluded tax preferences					
Under \$50,000		75,864,178		_	_
\$50,000 under \$100,000		388,301	5,494,824 188,088	692,193	_
\$100,000 under \$200,000		12,110 5,876	8,118	67,374	243,289
\$200,000 or more	324,037	3,070	0,110	07,074	240,200
Size of adjusted gross income less investment interest	76,457,466	76,270,465	185.761	958	282
Under \$50,000			5,505,269	53.070	636
\$100,000 under \$200,000			5,500,200	705,539	12,714
\$200,000 or more		_	_	· -	229,657
Returns Without Modified Total Income Tax					
Total	16,474,357	16,456,144	16,116	1,626	471
104		10,100,111		.,1	
Siza of expended income					
Under \$50,000				332	179 50
\$50,000 under \$100,000			10,948 *1.064	247 1.041	69
\$100,000 under \$200,000		91	1,004	1,041	173
			· ·	٦	170
Size of adjusted gross income plus excluded tax preferences Under \$50,000	16.446.620	16,446,620	_		
\$50,000 under \$100,000			14,589	_	_
\$100,000 under \$200,000			1,510	1,605	_
\$200,000 or more		103	*17	21	471
Size of adjusted gross incoma less inveetment interest					
Under \$50,000			4,417	441	199
\$50,000 under \$100,000			11,699	244	47
\$100,000 under \$200,000			_	941	73 152
\$200,000 or more	152	<u></u>			134

<sup>\*</sup>Estimete should be used with caution because of the smell number of sample returns on which it is besed.

Table 3 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

	Adju	Adjusted gross income	Đ.	ú	Expanded income		Adjusta	Adjusted gross income plus excluded tax prelerences	plus ses	Adjust	Adjusted gross income less investment interest	less
Specified items	Number	Percent of	Cumulative percent	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(3)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Total		100.0	1	310,042	100.0	T	325,269	100,0	i	229,809	100.0	ı
Returns without total income tax	532	0.5	Ī	325	0.1	1	673	0.2	ı	205	1.0	I
Returns with total income tax: Total	243,228	966	100.0	309,717	6.99	100.0	324,596	9 66	100.0	229,604	6 66	100 0
Retio of taxable income to alternative income:	225	0	0.1	66	Ĵ	Ŝ	306	0.1	0.1	72	Ĵ	0
6 upder 10 percent	_	0.2	0.3	184	0.1	0	749	0.2	0.3	133	0.1	0.1
10 index 15 narrant		0 1	0.4	331	0.1	0 2	792	0 2	9.0	80	0	0.1
15 under 20 nercent		0.3	90	270	0.1	0.3	928	0.3	60	230	0.1	0.2
20 under 25 percent	646	0.3	60	1,324	0.4	0.7	2,513	0.8	16	371	0.5	0 4
26 under 30 percent		0.5	1.4	6.998	2.3	3.0	8,823	2.7	4.3	498	0.2	90
30 under 35 percent	1 403	9.0	1.9	4,095	1.3	4.3	2,056	2.2	6.5	954	0 4	10
35 under 40 nercent		1.7	3.0	11,664	3.8	9.1	25,941	8.0	14.5	1,536	0.7	17
40 under 45 percent		4 0	7.0	54,110	17.5	25.5	52,640	16.2		8,534	3.7	5.4
45 under 50 percent	5,127	2.1	9.2	35,546	11.5	37.0	27,593	8.5		3,738	16	7.0
	10 403	7	16.7	32 125	10.4	47.4	34.136	10.5	49.7	9,143	4.0	110
50 under 40 percent		0	26.6	33.394	10.8		36,949	4.11	61.1	23,020	100	210
20 under 80 percent	50,03	20.7	47.2	46.470	150	73.2	48,955	15.1	762	43,357	18.9	39.9
SO possest or more	9000	E C 2	•	107	98.80		77 215	23.8		137.938	60.1	100 0

( )Less than 0.05 percent. NOTE: Detail may not add to total because of rounding

Table 4 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

(All figures are estimates based on samples)

	Adju	Adjusted gross income	92	w	Expanded income		Adjuste	Adjusted gross income plus excluded tax preferences	plus	Adjust	Adjusted gross income less investment interest	less
Specified items	Number of	Percent of total	Cumulative percent	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumuletive percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Total		100.0	-	310,042	100.0		325,269	100.0		229,809	100.0	1
Returns without modified total income tax	471	0.2	Ī	172	0.1	I	612	0.2	ı	152	0.1	1
Returns with modified total income tax: Total	243,289	93.8	100.0	309,771	6:66	100.0	324,657	9.66	100.0	229,657	6'66	100.0
Retio of taxable income to atternative income:	215	0	0.1	85	0	0	294	0.1	0.1	9	0	3
5 under 10 percent	434	0.2	0.3	1771	0.1	0.1	742	0.2	0.3	124	0.1	0.1
10 under 15 percent		0.1	4.0	321	0.1	0.2	774	0.2	0.0	77	<u> </u>	0.1
15 under 20 percent		0.2	9.0	217	0.1	0.3	877	0.3	0.8	183	0.1	0.2
20 under 25 percent		0.3	6.0	1,308	4.0	0 7	2,500	0.8	9-	358	0.2	0.3
25 under 30 percent	1.118	0.5	1.3	6,986	2.3	2.9	118'8	2.7	4.3	489	0.2	9.0
30 under 35 percent		9.0	•	4,074	1.3	6.4	7,038	2.2	6.5	945	0.4	1.0
35 under 40 percent		-	3.0	11,648	3.8	9.0	25,942	8.0	14.5	1,566	0.7	1.7
40 under 45 percent		4.0	7.0	54,161	17.5	25.5	52,685	16.2	30.7	8,524	3.7	5.4
45 under 50 percent	5,123	2.1	9.1	35,548	11.5	37.0	27,597	8.5	39.2	3,732	1.6	7.0
50 under 60 necessit	•	7.6	16.7	32,136	10.4	47.3	34.141	10.5		9,122	4.0	11.0
An under 20 percent		6.6	26.5	33,398	10.8	58.1	36,950	11.4	61.1	23,004	10.0	21.0
20 under 80 percent	50.225	20.6	47.2	46,477	15.0	73.1	48,967	15.1	76.2	43,325	18.9	39.8
80 percent or more	,	52.8	_	83,235	26.9	100.0	77,339	23.8	100.0	138,148	60.2	100.0

( ) Less then 0.05 percent. NOTE: Detail may not add to total because of rounding.

Table 5—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts ere in thousands of dollars)

		Returns wit	h edjusted gross income	Returns with edjusted grass income \$200,000 or more	or more			Hetums	with expended in	Hetums with expended income \$200,000 or	more	
llem	Total	al .	Returns with total income tax	with me tax	Returns without total income tax	without me tax	Totel	-	Returns with total income tax	s with me tax	Returns without total income tax	without me tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount.	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(e)	(2)	(8)	(6)	(10)	(11)	(12)
Salaries and weges	197,368	50,123,473	197,018	50,051,572	349	71,901	237,835	53,034,123	237,645	52,984,607	180	49,517
business or profession: Net income Net how	50,726	5,477,645	50,616	5,463,129	110	14,516	64,299	5,983,308	64,238	5,973,523	61	9,785
Ferm:	165,43	000,242,1	102,42	1,420,033	25	761,13	34,578	1,718,549	34,514	1,689,324	\$	28,325
Net income Net loss	4,510	281,885	4,498	280,384	12	1,500	6,392	324,644	6,388	323,990	38.4	854 7 216
Partnership: Net Income	69,957	7,885,379	69,802	7.831,574	155	33.805	84.110	8.264.775	84.036	8 237 040	74	27.735
Net loss	107,156	9,539,004	106,912	9,470,815	244	68,190	134,020	12,161,604	133,854	12,085,300	166	78,304
Net income	32,602	8,518,063	32,550	8,508,360	52	10,702	37,804	8,781,591	37,788	8,771,591	38	666'6
Net loss	RS6'22	1,386,149	22,811	1,353,585	147	32,464	29,339	1,905,458	29,269	1,874,196	70	31,272
Janes or captual basers. Not galin Not lose	165,263	24,997,924	164,984	24,941,214	279	56,710	231,655	30,985,718	231,461	30,915,364	194	70,354
Sales of property other than capital assets:					3	ì	2000	2	800'00	1 100	Ö	2
Net gein Net toss	19,772	558,314	19,689	258,662	80 8	7,852	26,788	710,538	26,756	705,648	42	4,890
Interest received.	240.114	12.377.544	239,608	12.252.526	506	125.018	305 301	13 984 678	305 001	13 941 288	Ş	43 390
Dividends in adjusted grass income	187,971	10,360,838	197,586	10,300,328	385	60,509	247,541	11,034,024	247,314	11,019,450	227	14,574
Rent: Not income	51,898	2,083,430	51,778	2,072,482	120	10,948	64,922	2,283,708	64,870	2,278,576	25	5,133
Net loss	58,581	1,841,059	68,383	1,824,048	198	17,021	89,795	2,419,663	89,688	2,401,793	108	17,870
Augury. Not income Not loss	25,175 2,442	1,858,510	25,088	1,863,485	978	5,025	31,347	2,132,705	31,310	2,129,948	37	2,757 B
Estate or trust:											•	)
Net income Net toss	38,139	1,743,600	38,068	1,731,517	71	12,083	46,354	1,875,841	46,317	1,865,431	37	10,410
State income tax refunds	103,376	499,023	103,254	498,079	122	943	124,560	543,760	124,492	543,153	- 69	909
Windfall profit tax refunds	13,048	28,345	13,026	28,283	22.5	+ 043	14,856	31,051	14,856	31,024	10	27
Alimony received	603	15,909	009	15,753	3	156	26,733	18,044	722	17.985	- 38	154 159
Social security benefits in adjusted gross income	47,093	292,379	47,027	292,043	99	336	87,454	388,067	67,433	387,959	21	86
Unempinyment compensation in edjusted gross income	52,355	1,544,764	52.218	1,534,751	137	10.01	1,501	3,787	1,501	3,767	189	188
Other loss	5,086	408,774	5,012	385,383	74	21,391	11,322	1,770,855	11,259	1,742,283	63	28,372
Total statutory adjustments	183,556	1,826,587	183,354	1,822,926	212	3,881	218,728	2,047,752	218,595	2,045,568	133	2,186
Experied income Adjusted aross income plus excluded tax preferences	243,759	154.463.231	243,228	154 182 493	537	84,513	310,042	173 749 226	309,717	158,519,970	325	126,200
Adjusted gross income less investment interest	243,758	106,840,338	243,228	106,786,395	531	53,943	310,040	114,190,539	309,715	114,161,703	325	28,835
Investment interest per adjusted grass income concept	184,796	5,086,341	184,317	4,898,524	479	187,717	226,143	4,980,534	225,980	4,948,120	183	32,513
Tax preferences excluded from adjusted gross income:								,	2		20	6.
Total	223,140	42,538,552	222,699	42,497,474	441	39,078	290,158	54,578,054	289,900	54,479,006	258	99,048
Excluded lang-term capital geins Dividend exclusion	159,884	34,555,420	159,635	34,524,245	249	31,174	225,279	43,302,486	226,097		182	78,412
All other	110,419	7,947,862	110,214	7,940,019	205	7,843	146,763	11,234,345	146,881	11,5	102	20,600
Adjusted gross income	243,780	111,926,679	243,228	111,685,019	532	241,660	310,040	119,171,172	309,715	119,109,823	325	61,349
Footnote(s) et end of table.												

Table 5 — Returns With and Without Total income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status — Continued

(All figures are estimates besed on samples—money amounts are in thousands of dollars)

		and the second s				-						
teat	Total	-	Returns with total income tax	with ne tax	Returns without total income tax	without ne tax	Tote	Te .	Returns with total income tax	s with ime tax	Returns without total income tax	without me tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(£)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Exemption amount	243,760	828,394	243,228	826,594	532	1,800	310,042	1,033,973	309,717	1,032,856	325	1,117
	10011001	24 102 706	240.617	22 860 802	717	323 004	200 77 8	25 474 374	299 560	25 351 854	218	122 520
Total per expended income concept	241,031	24,193,796	240.517	23,600,63	5.14	323.904	299,777	20.371.318	299.559	20,282,995	218	88.323
Contributions deduction	235,442	5,639,553	234,973	5,616,982	469	22,572	291,885	6,004,218	291,692	5,992,050	193	12,168
Interest peid deduction:												
Total per adjusted gross income concept		8,173,405	215,362	7,918,413	200	254,992	264,641	8,284,818	264,437	8,210,211	204	74,607
Total per expended income concept		8,173,405	215,362	7,918,413	200	254,992	210,853	3,181,762	210,670	3,141,351	183	40.411
Total home mortgege interest	153,104	1,980,720	152,748	1.956,000	356	24,720	185,537	2,238,315	185,385	2,220,539	152	17,776
Investment interest exceeding investment income per adjusted organizations	107.955	1.106.344	107,623	1.063.790	332	42.555	129.076	1.065.870	128.943	1.041,552	133	24.318
Investment interest exceeding investment income per				-								
elternetive income concept	107,955	1,106,344	107,623	1,063,790	332	42,555	127,244	943,447	127,113	920,812	131	22,635
Medical and dental expense deduction	6,749	191,594	6,729	189,228	50	2,366	12,534	234,070	12,520	232,174	14	1,897
Net casuelty or theft loss deduction	_	38,694	491	19,361	35	19,333	169	42,398		23,734	32	18,665
Taxes paid deduction		8,681,694	240,482	8,668,435	909	13,259	299,737	9,288.778		9,282,587	213	6,190
Miscellaneous deductions	205,693	1,468,856	205,297	1,457,473	396	11,383	254,886	1,620,091	254,727	1,611,099	159	8,993
Excess itemized deductions	241,008	23,413,886	240,494	23,091,604	514	322,282	299,575	24,509 415	299,357	24.387,577	218	121,838
Zero bracket emount	243,760	788,446	243,228	786,769	532	1,677	310,042	605'266	309,717	996,474	325	1,035
Excess of exemptions and deductions over adjusted gross					,						6	0
income	1,704	253,199	1,267	146,684	43/	S16,001	7,384	1,322,340	,133	1,238,363	167	116,58
Taxable income:		000	0		9		000	000	000	04 000 140	č	903.50
As computed under current law	242,226	87,932,416	242,106	87,909,661	120	22,733	303,440	94.926,309	303,343	94,900,716	2	21,330
To at normal rates		20 730 216	241,901	39 720 216	n 6	10,100	302,038	42 252 480	302,584	42 242 762	74	9.718
Tax at noting loves		2000	970	220 022	à	0	BE 343	306 800	96 337	306 825	. "	73
Income tax before credite		39.598.461	241.971	39.588.451	96	10.010	302,686	42.053.623	302,612	42.043.979	74	9,644
Tax credits:												
Totel	188,243	1,307,097	188,147	1,297,088	96	10,010	223,975	1,402,968	223,901	1,393,323	74	9,644
Personel credits	122,798	18,458	122,779	18,456	19	<b>е</b>	144,683	21,330	144,672	21,329	=	2
Non personal credits	_	1,288,639	143,606	1,278,632	96	10,007	168,953	1,381,637	168,880	1,371,995	73	9,643
Foreign tax credit	_	107,198	20,721	97,394	9	9,803	20,804	106,913	•	97,422	40.	9,491
Business credit	134,377	1,111,357	134,346	1,111,234	200	571	100,001	200,502,1	109,034	1,203,483	/ 1	2470
Investment credit	135,638	1,025,762	130,348	120,1	067	۵,4 ۲	103,405	027,001,1		6.380	2	2 /3
Alcohol fuel credit	2	060'0	-	-	-	-	10+	000'0	10+		1	
Alternative minimum tax reported on Form 1040	41,072	2,124,088	41,072	2,124,088	ı	ı	79,274	3,273,848	79.274	3,273,848	i	I
Total income tax:							1	000	0000	000 000		
Taxes paid to the U.S.	243,228	40,422,211	243,228	40,422,211	ı	1	308,717	43,933,390	308,717	43,955,390		1 1
Toreign (axes pelo	Ī	i	]	I	l	]	l					
laxedie income winch would yield.	242.067	86.916.720	241.971	86.894.420	96	22,300	302,686	93,571,328	302,612	93,550,094	74	21,234
income tax after credits		84,251,792	241,403	84,251,792	1	I	300,697	90,662,062		90,662,062	ı	1
Total income tax		88,610,457	243,228	88,610,457	ı	1	309,717	97,665,170	309,717	97,665,170	I	ı

Data delated to evoid disclosure of information for specific taxpeyers. Deleted data are included in the appropriate totals. NOTE: Detail may not edd to total because of rounding

Table 6 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

		Returns with edjusted	n edjusted gross	gross income \$200,000 or more	or more			Returns	with expanded inc	Returns with expanded income \$200,000 or more	more	
i maj	Total	_	Returns with modified fotal income tax	nodified me tax	Returns without modified total income tax	ut modified me tax	Total	=	Returns with modified total income tax	modified me fax	Returns without total income	without modified income tax
	Number of	Amount	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	ε	(2)	ල	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Salaries and weges	197,368	50,123,473	197,069	50,064,794	299	58,678	237,835	53,034,123	237,691	52,997,019	144	37,104
Business or profession: Net income Net loss	50,726 24,397	5,477,645	50,625	5,463,493	101	14,151	64,299 34,578	5,983,308	64,245 34,517	5,973,758 1,690,129	54	9,550 28,519
Farm: Net income Net loss	4,510 15,163	281,885 993,565	4,498 15,103	280,384	60 2	1,500	6,392	324,644 1,391,829	6,388	323,990 1,384,722	37	654 7,107
Partnership: Net income Net loss	69,957	7,865,379	69,813 106,927	7,840,728	144	24,650	84,110 134,020	8,264,775	84,045 133,869	8,245,925 12,085,820	65 151	18,850 75,784
Smell Business Corporetion: Net income Net lose	32,602 22,958	8,519,063 1,386,149	32,552 22,815	8,509,740 1,354,123	50	9,323 32,026	37,804 29,339	8,781,591 1,905,468	37.770 29,272	8,772,971	34	8,620 30,884
Sales of cepital essels: Net gein Net loss	165,263 38,982	24,997,924	165,006 38,939	24,942,867	257	55,056 116	231,655	30,985,718 89,816	231,482	30,916,978 89,771	173	68,740 45
Seles of property other than capital assets:  Net gain  Net loss	19,772	558,314	19,692	250,690	64	7,624	33,033	710,538 318,127	33,002	705,656 315,071	31	4,882 3,056 42,263
Interest received. Dividends in edjusted gross income Pensions end annuties in edjusted gross income	240,114 197,971 42,232	12,377,544 10,360,838 1,060,081	239,662 -197,623 -42,181	10,302,033	452 348 51	58,804 2,875	247,541 54,051	11,034,024	247,347 54,031	11,021,092	194	12,932
Rent: Net income	51,898 68,581	2,083,430	51,779 68,416	2,072,483	119	10,947	64,922 89,796	2,283,708	64,871 89,719	2,278,577	51	5,132 17,046
Royaity: Net income Net loss	25,175	1,868,510	25,090 2,434	1,863,522	88	4,988	31,347	2,132,705	31,312	2,129,985 69,037	35	2,720 5
Estate or trust: Net income Net loss	38,139 3,210	1,743,600	38,071	+	89 80	11,689	46,354	1,875,841	46,320	1,865,824	8 e c	10,017
State income tax refunds Windfell profit ax refunds Windfell profit ax refunds	103,376 13,048 50,497	499,023 28,345	103,260 13,026 50,382	498,173 28,283 226,927	116 22 115	850 63 1,008	124,560 14,866 58,799	543,760 31,051 254,256	124,498 14,856 58,747	543,247 31,024 253,871	10	27 27 385
Wittutell profit lex withten Allmony received the Allmony security benefits in edjusted gross income	603	15,909	47,028		+ 69	326	67,454	18,044 388,067	67,434	18,044 387,979 9,767	18	1 8
Unemployment compensation in edjusted gross income	52,355	1,544,764	635 52,230 5,035	1,535,965	125	8,799	61,799	1,667,875	61,746	1,662,460	53	5,415 26,285
Uther loss Tatel stetutory adjustments	183,566	1,826,587	183,385	+	181	3,403	218,728	2,047,752	218,623	2,045,790	105	1,962
Expended income Adjusted gross income plus excluded tax preferences	243,759	149,231,797	243,289	154,210,322	471	57,670 252,909	310,042	168,646,170 173,749,226 114,190,539	309,771	168,545,516 173,614,916 114 184,764	277	134,310
Adjusted gross income less investment inferest Investment interest per edjusted gross income concept Investment interest per ellernetive income concept	243,759 184,796 184,796	5,086,341 5,086,341	243,269 184,355 184,355	4,899,601 4,899,601	4 4 4 1 4 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1	186,740 186,743		4,980,634 5,103,056	225,991 226,162	4,948,553 5,069,299	152	32,081 33,757
Tax preferences excluded from edjusted gross income: Total	223,140	42,536,552		42,500,126	405	36,426	290,158	54,578,054	289,933	54,481,599	225	96,455
Excluded long-term capital geins Dividend exclusion	159,884	34,555,420	159,655		331	28,819	226,279 246,085 146,763			43,226,351	178	76,113 31 20,308
All other	243.760	111,926,679	243,289	Ξ	471	216,483	310,040	119,171,172	309,769	119,133,317	271	37,856
Footnote(s) at and of table.												

Table 6—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

		Returns wit	Returns with edjusted gross income \$200,000 or more	псота \$200.000	ог тога			Returns	with expanded in	Returns with expanded income \$200,000 or more	тоге	
Item	Total	_	Returns with modified total income tax	modified ne tax	Returns without modified total income tax	ut modified ne tax	Total		Returns with modified total	modified me fax	Returns without modified total income tax	nut modified me tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Examption amount laminary deductions	243,760	828,394	243,289	826,808	471	1,586	310,042	1,033,973	309,771	1,033,042	271	931
Total par adjusted gross income concept.	241,031	24,193,796	240,560	23,873,281	471	320,515	299,778	25,474,374	299,596	25,354,388	182	119,986
Total par expanded income concept	241,031	24,193,796	240,560	23,873,281	471	320,515	299,777	20,371,318	299,595	20,285,089	182	86,229
Contributions daduction	235,442	5,639,553	235,010	5,617,348	432	22,205	291,885	6,004,218	291,724	5,992,386	191	11,832
intarast paid daduction:	0	0,00	000	1 000	,	0000	***************************************	0			,	0
Total per avisaded pross income concept	215,662	8 173 405	215,403	7 920,543	9 4 4 9 4 4	252,802	204,041	3 181 762	254,47	9,411,556	0,4	39,262
Total home mortgage interest	153 104	1.980.720	152,725	1.956.756	329	23.964	185 537	2 238 315	185 407	2,142,230	130	17 142
Investment interest exceeding investment income per		9 4							,		3	
edjusted gross income concapt	107,955	1,106,344	107,645	1.064,186	310	42,158	129,076	1,065,870	128,960	1,041,830	116	24,040
eltarnativa incoma concapt	107,955	1,106,344	107,645	1,064,186	310	42,158	127,244	943,447	127,130	921,084	114	22,364
Medicel and dental axpansa daduction	6,749	191,594	6,729	189,228	20	2,366	12,534	234,070	12,520	232,174	14	1,897
Nat casualty or that loss daduction	526	38,694	491	19,361	35	19,333	691	42,398	629	23,734	32	18,665
Taxas paid daduction	240,988	8,681,694	240,521	8,669,180	467	12,514	299,737	9,288,778	299,557	9,283,299	180	5,479
Excess itamized deductions	241.008	23,413,886	240,537	23.094.854	471	319,032	299,575	24,509,415	299,393	24.389.996	182	119.420
Zaro bracket amount	243,760	788,446	243,289	786,963	471	1,483	310,042	997,509	309,771	996,644	271	864
Excess of axamptions and deductions ovar adjusted gross												
Income	1,704	253,199	1,267	146,684	437	106,515	7,384	1,322,340	7,133	1,238,363	251	83,977
As computed under current law	242.226	87,932,416	242.167	87,931,373	29	1.043	303.440	94.928.309	303.403	94.927.601	37	202
As computed under prior law	242,056	87,149,084	242,022	87,148,186	34	898	302,658	93,952,798	302,638	93,952,180	20	618
Tax at normal ratas	242,056	39,730,316	242,022	39,730,069	34	247	302,658	42,252,480	302,638	42,252,295	20	186
Tax savings	56.286	273,031	56,283	272,983	6	48	86,343	396,899	86,341	396,863	N	35
Income tax before credits	242,067	39,598,461	242,032	39,598,258	35	204	302,686	42,053,623	302,666	42,053,473	20	150
Total	187.815	1.199.900	187,780	1,199,696	35	204	223,550	1.296.054	223,530	1,295,904	20	150
Personal credits	122,798	18,458	122,786	18,456	12	2	144,683	21,330	144,679	21,329	4	-
Non personel cradits	143,701	1,288,639	143,667	1,288,437	34	201	168,953	1,381,637	168,934	1,381,488	19	149
Foreign tax credit	1 6	1	1 3	1 8	8	13	1 3	1 8	18	1 9	13	1 6
Dostmans cradit	136,377	1 025 762	136.363	1,111,230	2720	121	159,051	1 150 728	159,035	1 140 163		1 567
Alcohol fual credit	410	6,390	+	+	i	÷	407	6.380	407	6,380	5	<u> </u>
Alternativa minimum tax raportad on Form 1040	41,072	2,124,088	41,072	2,124,088	1	1	79,274	3,273,848	79,274	3,273,848	Ī	ı
Total income tax:												
Taxas paid to the U.S.	243,289	40,529,409	243,289	40,529,409	I	Ī	309,771	44,040,310	309.771	44,040,310	i	1
Taxabla income which would vield:	20,,02	107.198	20,782	10,138	I	Ī	20,804	100,913	20,804	100,913	1	I
Incoma tax bafore credits	242,067	86,916,720	242,032	86,915,879	35	841	302,686	93,571,328	302,666	93,570,760	20	999
Incoma tax after credits	241,545	84,470,077	241,545	84,470,077	I	I	300,839	90,879,672	300,839	90,879,672	Ī	ı
lotal incoma tax	243,289	88,827,387	243,289	88,827,387	1	1	309,771	97,881,365	309,771	97,881,365	_	1

10ata deleted to evoid disclosure of informetion for specific taxpeyers. Deleted data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 7 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

					tern with the le	ergest tax effect				
Item with second largest tax effect	То	tel	Interest paid	deduction	Taxes paid	deduction	Contribution	s deduction	Medical e expense	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns With Total Income Tax										
Returns with adjusted gross income \$200,000 or more										
Total	243,228	100.0	76,786	31.6	111,867	46.0	,	13.3	2,485	1.
erest paid deduction	61,105	25.1	_	_	48,911	43.7	5,851	18.1	185	. 7
xes paid deduction	86,949	35.7	54,103	70.5			21,972	68.1	1,711	68 8
ntributions deduction	49,255	20.3	10,274	13.4	36,144 644	32.3 0.6	 257	0.8	201	
edical and dental expense deduction	1,313 60	0.5	133	0.2	49	0.0	257	0.0		
It casualty or theft loss deductionscellaneous deductions	18,597	( ) 7.6	4,654	6.1	11,377	10.2	1,902	5.9	380	15
reign tax credit	5,811	2.4	29	()	5,737	5.1	27	0.1	_	
estment credit	16,549	6.8	5,558	7.2	8,566	7.7	2,234	6.9	8	
second largest item	3,287	1.4	1,945	2.5	322	0.3	_	-	-	
Returns with expanded income \$200,000 or more										
±	309,717	100.0	99,188	32.0	135,688	43.8	40,984	13.2	3,632	1
Total			33,100	32.0			7,514	18.3	265	· · · · · · · ·
erest paid deduction	74,088 110,116	23.9 35.6	67,502	68.1	57,049	42.0	27,470	67.0	2,558	70
xes paid deduction	62,669	20.2	12,328	12.4	46,339	34.2	27,470	- 07.0	201	(
Intributions deduction	2,614	0.8	710	0.7	1,029		426	1.0		
et casualty or theft loss deduction	137	()	46	()	89		1	()	_	
scellaneous deductions	24,645	. 8.ó	5,599	5.6	15,554	11.5	2,592		600	16
reign tax credit	5,802	1.9	17	()	5,737		27	0.1	_	
estmant credit	17,524	5.7	5,022	5.1	9,452		2,741	6.7	. 8	
second largest item	11,775	3.8	7,905	8.0	322	0.2	181	0.4	_	
Returns Without Total Income Tax			i		;					
Returns with adjusted gross income \$200,000 or mora										
Total	532	100.0	409	76.9	4	0.8	10	1.9	5	
tarest paid deduction	59	11.1		_	+	1 7	6	60.0		
xes paid deduction	157	29.5	143	35.0	'	l –	l –	-	l t	
ontributions deduction	148	27.8	131	32.0	t	t	l –	_	ļ †	
dical and dental expense deduction	8	1.5	4	1.0	_	ı –	4	40.0	_	
t cesualty or theft loss deduction	l t	t	t	t	=	=	-	-	_	
scellaneous deductions	50	9.4	48	11.7	_	-	-	_	t	
reign tax credit	1 1	t t		, t	i –	-	-	_		
restment creditsecond largest item	85 20	16.0 3.8	79 +	19.3		_		_	_	
Returns with expanded income	20	0.0	,	'						
\$200,000 or more										
Total	325	100.0	174	53.5	4	1.2		2.5		
terest paid deduction	47	14.5	_		2	50.0	4	50.0		_ ا
xes paid deduction	62	19.1	43	24.7			_	-	1	2
ntributions deduction	58	17.8	42	24.1 0.6	!	25.0 25.0		50.0	2	۱ ۹
edical and dental expense deduction	6	1.8 0.6	1	0.6		25.0	1	1 30.0	. =	
et casualty or theft loss deductionscellaneous deductions	13	4.0	11	6.3	1 =	ı =	1 =	1 =	,	4
preign tax credit	1	0.3		0.5	ι =	=	_	_	l –	]
vestment credit	26	8.0	18	10.3	_	l –	I –	I –	l –	
second largest item	108	33.2	58	33.3	1 –	I –	. –	-	ı –	1

Footnote(s) et end of table.

Table 7 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued

			Iter	m with the largest to	ax effect — Continue	ed		
Item with second largest tax effect	Net case theff loss	ualty or deduction	Miscellaneous	deductions	Foreign ta	ex credit	Investmen	nt credit
	Number of returns	Percent of total	Number ot returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent ot total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Returns With Total Income Tax	, ,					., .,	, ,	, ,
Returns with adjusted gross income \$200,000 or more								
Total	118	()	5,795	2.4	161	0.1	13,505	5.
iterest paid deduction	18	153	1,528	26.4	52	32.3	4,429	32.
axes paid deduction	88	74 6	2,976	51.4	51	31.7	6,020	44
ontributions deduction	6	5 1	878	15.2	26	16.1	1,675	12
edical and dental expense deduction	-	-	268	4.6	1	_	11	0
et casualty or theft loss deduction	!		-1	-		7		-
scellaneous deductions	η	η	_	0.1	η	ī	278	2
preign tax credit		_	136	2.3	17	10.6	12	0
vestment credit	1	1	136	2.3	17	10.6	1,003	7
Returns with expanded income \$200,000 or more		Ï	Ĭ			5.5	1,000	,
	450	0.4	2 252	0.5	470		21.010	_
Total	158	0.1	7,757	2.5	176	0.1	21,816	7.
terest paid deduction	58	36.7	1,618	20.9	58	33.0	7,419	34.
axes paid deduction	88	55 7	3,859	49 7	51	29.0	8,560	39.
ontributions deduction	6	3.8	1,688	21.8	26	14.8	2,030	9.
edical end dental expense deduction	_	-	437	5.6	-		12	0.
et casualty or theft loss deduction	_		-	_	1	0.6		-
liscellaneous deductions	1	0.6	_		5	2.8	294	1.
oreign tax credit			6	0.1	_		15	0.
vestment credit	4	2.5 0.6	146	1.9	23	13.1 6.8	3,347	15.
Returns Without	'		١		'-	0.0	5,541	15.
Total Income Tax								
Raturna with adjusted gross incoma \$200,000 or more								
Total	30	5.6	13	2.4	56	10.5	5	0.
nterest paid deduction	17	56.7	+	t	27	48.2	t	
axes paid deduction	t	+	7	53.8	t	t!	tl	
Contributions deduction	8	26.7		-1	6	10.7	-1	-
Medical end dental expense deduction	_	-			_	-1	-1	-
let casualty or their loss deduction	-1	-i	t	t	_	-1	-	-
fiscellaneous deductions	-	_	-1		_	-1	-1	-
oreign tax credit	-1	-	-1	-	_	-1	t	
nvestment credit	†	t	†	t	<u>†</u>	#	-	-
lo second largest item	-	-	T,	Ť	18	32.1	-	-
Raturns with expended income \$200,000 or mora								
Total	29	8.9	17	5.2	52	16.0	34	10.
nterest paid deduction	16	55.2	2	118	22	42.3	1	2.
axes paid deduction	2	6.9	12	70.6	3	5.8	1	2
Contributions deduction	8	27.6	_	_	5	9.6	_	_
Medical and dental expense deduction			_	-1	-1	_		-
let casualty or theft loss deduction	_	-	1	5.9	-1	_	-1	-
Ascellaneous deductions	_	_	_1		-1	_	-1	-
oreign tax credit	_	_	_!	_	-1	_	- 1	2
nvestment credit	3	10.3	1	5 9	2	3.8		-
lo second largest item	_		- 1	5.9	20	38.5	29	85

<sup>( )</sup>Less than 0.05 percent. †Data deleted to avoid disclosure of information of specific taxpayers. Deleted data are included in the appropriate totals NOTE: Detail may not add to total because of rounding.

Table 8 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

		· · · · · · · · · · · · · · · · · · ·			tem with the la	rgest tax effect				
Item with second largest tax effect	To	tel	Interest peid	deduction	Taxes paid	deduction	Contribution	s deduction	Medical a expense	nd dental deduction
	Number of returns	Percent ot total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns With Modified Total income Tax										
Returns with adjuated gross income \$200,000 or more										
Total	243,289	100.0	76,896	31.6	111,921	46.0	32,303	13.3	2,485	1.0
nterest paid deduction	61.122	25.1			48,959	43.7	5,865	18.2	185	7.4
Taxes paid deduction	86.995	35.8	54,164	70.4	40,858	45.7	21,990	68.1	1,711	68.9
Contributions deduction	54,894	22.6	10,290	13.4	41,787	37.3	21,990	00.1	201	8.
Medical end dental expense deduction	1,314	0.5	134	0.2	644	0.6	257	0.8	201	0.
Net casualty or theft loss deduction	59	()	0	()	49	()	23/	0.0		
Miscellaneous deductions	18,700	7.7	4,672	6.1	11,445	10.2	1,921	5.9	380	15.
oreign tax credit	,		7,072		11,443	10.2	1,321	5.5	300	13.
nvestment credit	16,582	6.8	5.569	7.2	8.596	7.7	2.241	6.9		0.
No second largest item	3,320	1.4	1,977	2.6	323	0.3	2,241	0.9	ี ๆ	0.
Returns with expanded income	5,520	1.5	1,577	2.0	323	0.3	,	'	_	_
\$200,000 or more										
Total	309,771	100.0	99,301	32.1	135,742	43.8	41,015	13.2	3,632	1,3
nterest paid deduction			33,301	32.1						
	74,106	23.9			57,097	42.1	7,527	18.4	265	7.
Taxes paid deduction	110,159	35.6	67,560	68.0			27,488	67.0	2,558	70.
Contributions deduction	68,305	22.1	12,341	12.4	51,982	38.3		_	201	5.
Medical and dental expense deduction	2,615	0.8	711	0.7	1,029	0.8	426	1.0	-	_
Net casualty or theft loss deduction	136	()	46	( )	89	0.1	1	()		_
Miscellaneous deductions	24,747	8.0	5,616	5.7	15,622	11.5	2,611	6.4	600	16.
oreign tax credit		5.7		_		-1	-		_	_
nvestment credit	17,547 11,808	5.7 3.8	5,029 7,939	5.1 8.0	9,482 323	7.0 0.2	2,748 1 <b>8</b> 2	6.7 0.4	8 —	0.:
Returns Without Modified Total Income Tax										
Returna with adjusted gross income \$200,000 or more			•							
Total	471	100.0	405	86.0	4	0.8	10	2.1	_	1.1
nterest paid deduction	32	6.8	103	50.0	1	0.8	10		ી	1.
Taxes paid deduction	151	32.1	140	34.6	П	П	9	60.0		_
Contributions deduction	142	30.1	131	32.3	_		-	_	ı I	
Medical and dental expense deduction	8	1.7	131	1.0	'	'		40.0	П	
Net casualty or theft loss deduction	1	1.7	7	1.0	-	-	4	40.0	-	_
Miscellaneous deductions	50	10.6	48	11.9	_		-1	_	_	_
Foreign tax credit	30	10.0	40	11.9		_	-	_	η	
nvestment credit	83	17.6	79	19.5	-	-	-	_	-	_
No second lergest item	†	17.6 t	, s	19.5	=	_	_	_	_	_
		i								
Returne with expanded income \$200,000 or more		I	I	l						
\$200,000 or more	271	100.0	173	63.B	4	1.5	R	3.0	5	1.
\$200,000 or more Total		- 1	173	63.8	4	1.5	8	3.0	5	1.
\$200,000 or more  Total  Interest paid deduction	25	9.2	_	_	4 2	<b>1.5</b> 50.0	8	<b>3.0</b> 50.0	5 -	_
\$200,000 or more  Total  Interest paid deduction  [axes paid deduction	25 5 <b>8</b>	9.2 21.4	 42	 24.3	4 2 -	50.0	8 4 —		5 	20.
\$200,000 or more  Total  Interest peid deduction axes paid deduction	25 5 <b>8</b> 53	9.2 21.4 19.6	_	 24.3 24.3	4 2 — 1	50.0  25.0	8 4 —	50.0 —	5 — 1 2	20.
\$200,000 or more  Total	25 5 <b>8</b>	9.2 21.4 19.6 2.2	 42	24.3 24.3 0.6	4 2: — 1 1	50.0	8 4 — — 4		5 - 1 2 -	20.
\$200,000 or more  Total	25 5 <b>8</b> 53 6 2	9.2 21.4 19.6 2.2 0.7	 42		4 2 - 1 1	50.0  25.0	8 4 — 4 —	50.0 —	5 - 1 2 -	20. 40.
\$200,000 or more  Total	25 5 <b>8</b> 53	9.2 21.4 19.6 2.2	 42	24.3 24.3 0.6	4 2 - 1 1 -	50.0  25.0	8 4 	50.0 —	5 - 1 2 - 2	20. 40.
\$200,000 or more  Total	25 5 <b>8</b> 53 6 2	9.2 21.4 19.6 2.2 0.7	 42		4 2 - 1 1 - -	50.0  25.0	8 4 	50.0 —	5 - 1 2 - 2	1.1 20.4 40.1 — 40.1

Footnote(s) et end of teble.

Table 8 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued

Item with second lergest tax effect	Net cest							
	theft loss	deduction	Miscelleneous	s deductions	Foreign t	ax credit	Investmen	t credit
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Returns With Modified Total Income Tax								
Returns with adjusted gross income \$200,000 or more								
Total	119	$\circ$	5,800	2.4	_	_	13,525	:
erest paid deduction	18	15.1	1,529	26.4	_	_	4,435	3
es paid deduction	89	74.8	2,981	51.4	_	_	6,032	2
ntnbutions deduction	6	5.0	881	15.2	_	_	1,678	1
dical and dental expense deduction	-	-	268	4.6	_	_	11	
t casualty or theft loss deduction	-	-1	-	-	-	-		
scellaneous deductions	†	ή	-	-	_	-	281	
reign tax credit		-,	138	2.4	_	-	-	
estment credit	I	Ţ	130	0.1	_	-	1,011	
second largest item	' '	'[	ๆ	0.1	_	_	1,011	
Raturna with axpanded income \$200,000 or more		h						
Total	159	0.1	7,762	2.5	_	_	21,842	
erest paid deduction	58	36.5	1,619	20.9			7,433	:
es paid deduction	89	56.0	3,864	49.8			8,572	
stributions deduction	6	3.8	1,691	21.8		_	2,033	
dical and dental expense deduction			437	5.6	_	_	12	
t casualty or theft loss deduction	_	_	-1		_	_	_	
scellaneous deductions	1	0.6				-	297	
reign tax credit		_	-1		-	_	-	
estment credit	4	2.5	148	1.9	-	_	_	
second largest item	1	0.6	3	의	-	_	3,356	1
Returns Without Modified Total Income Tax								
Returna with adjuated gross income \$200,000 or more								
Total	30	6.4	40		i		ا	
Total	17		13	2.8	_	_	ij	
erest paid deductionxes paid deduction	1/1	56.7	Ţ	53.8	-	~	1	
ntributions deduction	, i	26.7	_'1	33.0		_	_'i	
dical and dental expense deduction	_1	20.7	_	_	_	_	_1	
t cesualty or theft loss deduction	_1	_	+	+	_	_	_	
scellaneous deductions	_i	_		_'I	-1	_	_	
reign tax credit	_	_	_	-		_		
estment credit	t t	t	†	Ħ	-1	-	-	
second largest item	-1	_	Ť	1	-		-	
Returns with expanded income \$200,000 or more								
Total	29	10.7	17	6.3	_		33	
erest paid deduction	16	55.2		11.8			1	
xes paid deduction	9	6.9	12	70.6		_	1	
ntributions deduction	A	27.6		70.0		_	_'	
dical and dental expense deduction				_1			_!	
t casualty or theft loss deduction	_1	_	- 1	5.9	_	_		
scellaneous deductions	_l	_	-1	=	_	_		
reign tax credit	-1	_	_	-1	-1	_	_l	
vestment credit	3	10.3	1	5.9 5.9	-	_		

<sup>( )</sup>Less than 0.05 percent.
†Dete deleted to evoid disclosure of information of specific taxpayers. Deleted data are included in the appropriate totals.

NOTE Detail may not add to total because of rounding

Table 9 — Returns Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

				Retu	rns with edjuste	d gross incom	e \$200,000 or	more			
Type of deduction or credit	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	532	18	26	7	3	2	_	2	3	53	418
Total	532 532	32 53		9 31	11 22	5 22	7 23	7 14	12 19	152 131	239 112
per concept	532	200	172	33	24	14	13	11	10	32	23
Taxes paid deduction	532	26 63 512 497 136	338 5 †	64 41 † † 28	8 21 † † 7	9 28 — † 6	_ 21 4 _ t	 20 †  †	† † 4	6 — 7 9	† - 4 18 4
Deduction equivalent of: Total credits Foreign tax credit Investment credit	532 532 532	436 471 485	28 3 27	5  -   9		† † †	_ _ _	†		55 54 —	
Tax preferences excluded from adjusted gross income	532	327	179	18	4	_		_	_	+	t

				Re	turns with expa	anded income :	\$200,000 or me	ore			
Type of deduction or credit	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	325	110	27	4	2	3	_	3	1	40	135
Total	325 325	143 145	61 102	8 22	3 12	5 4	5 7	5 5	3 1	43 6	49 21
per concept	325	195	58	7	6	5	3	4	3	20	24
Taxes peid deduction Contributions deduction Medical and dental expenses deduction Net cesualty or theft loss deduction Miscellaneous deductions	325 325 325 325 325	114 135 312 293 168	169 125 3  123	25 14 1 2 7	4 12 — 1 5	3 9 - 1 1	4 7 4 —	1 8 — —	1 2 1 3	2 7 — 9	2 6 4 16 12
Deduction equivelent of: Total credits Foreign tax credit. Investment credit.	325 <b>32</b> 5 325	251 271 294	11 1 18	7 — 5	1 — 2	3 2 —	3 3 1	_ _ 1	3 3 1	46 45	_ _ 3
Tax preferences excluded from adjusted gross income	325	223	68	11	3	3		_	1	3	13

†Deta deleted to avoid disclosure of information for specific taxpayers. Deleted deta ere included in totals.

Table 10 — Returns Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

				Retur	ns with adj ste	ed gross income	e \$200,000 or r	nore			
Type of deduction or credit	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
·	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	471	_	_	_	_	f	-	t	t	50	418
Total	471 471	12 30	27 71		10 22	3 21	7 22	6 14	12 19	149 130	23: 11:
per concept	471	161	153	32	23	13	13	11	10	32	2
Taxes paid deduction	471 471 471 471 471	4 39 451 436 106	5 †	41 †	8 19 † 7	9 28 — † 6	_ 21 4 _ t		_ _ t 4	6 - - 7 8	1
Deduction equivalent of Total credits	471 471 471	436 471 437		_	_ _ +	_ _ _	=	  t	_	† -	=
Tax preferences excluded from edjusted gross income	471	278	168	17	4	_	,	_	_]	+	

				Re	tums with expe	anded income	\$200,000 or mo	ore			
Type of deduction or credit	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	271	90	1	1	1	2	_	1	1	39	135
Total Investment interest per income concept Investment interest exceeding investment income	271 271	116 120	39 74	6 21	2 12	4	5 7	5 5	3 1	42 6	49 21
per concept	271	157	44	6	6	4	3	4	3	20	24
Taxes paid deduction Contributions deduction Medical and dental expenses deduction Net cesuelty or theft loss deduction Miscellaneous deductions	271 271 271 271 271	92 111 258 239 139	139 98 3 — 98	23 13 1 2 7	4 10 — 1 5	3 9 — 1 1	4 7 4 —	1 8 - -	1 2 1 3	.2 7 — 9	2 6 4 16 12
Deduction equivalent of: Total credits Foreign tax credit Investment credit	271 271 271	251, 271 252	10 — 8	7  4	1 - 2	1 _ _		_ _ 1	_ _ 1	1 	_ 
Tax preferences excluded from edjusted gross income	271	181	57	10	3	3	_		1	3	13

†Dete deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in totals

Table 11 — Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

					Size of edjuste	d gross income				
Effective Tax Rete	To	otal		der ,000	un	,000 der 0,000	un	0,000 der 0,000		0,000 nore
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	99,438,708	100.0	92,726,609	93.3	5,707,146	5.7	761,193	0.8	243,760	0.2
Returns without total income tax			16,483,680 76,242,929		23,969 5,683,177	0.1 6.9	1,628 759,565		532 243,228	( ) 0.3
Effective 1ax rate: Under 5 percent	28,442,793 25,673,947	100.0 100.0 100.0	15,603,244 28,126,428 24,458,231 7,282,986 669,505	98.9 95.3 74.8	68,911 295,219 1,172,810 2,341,132 1,381,083		4,447 19,436 38,147 <b>9</b> 4,292 185,490	0.1	1,256 1,710 4,759 15,630 20,119	() () 0.2
25 under 30 percent 30 under 35 percent 35 under 40 percent 40 under 45 percent 45 under 50 percent	637,143 287,376 118,442 47,584 26,365	100.0 100.0 100.0	54,177 19,412 1,097 3,558 14,152	6.8 0.9 7.5	328,085 71,040 12,780 3,428 1,799	24.7 10.8 7.2	226,025 145,502 34,825 4,950 1,307	50.6	28,856 51,422 69,740 35,648 9,107	17.9 58.9 74.9
50 under 60 percent 60 under 70 percent 70 under 80 percent 80 percent or more	11,716 6,191 2,314 6,933	100.0 100.0	4,495 634 871 4,139	10.2 37.6	2,782 2,317 431 1,360	37.4 18.6	2,107 1,793 219 1,025	18.0 29.0 9.5 14.8	2,332 1,447 793 409	23.4 34.3

					Size of expe	ended income				
Effective Tax Rete	To	otal		der ,000	un	1,000 der 0,000	un	0,000 der 0,000		0,000 nore
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	99,438,708	100.0	92,513,608	93.0	5,752,243	5.8	862,815	0.9	310,042	0.3
Returns without total income tax	16,509,809 82,928,899		16,482,452 76,031,156		24,614 5,727,429		2,218 860,597		325 309,717	() . 0.4
Effective tax rete: Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent	28,550,758 25,603,035 9,825,287	100.0 100.0 100.0	15,753,344 28,123,774 24,229,810 7,232,867 630,108	98.5 94.6 73.6	2,349,295	1.4 4.9 23.9	6,152 30,222 108,384 154,496 222,475	0.1 0.4 1.6	815 2,790 19,238 88,629 36,281	0.9
25 under 30 percent 30 under 35 percent 35 under 40 percent 40 under 45 percent 45 under 50 percent	217,396 76,295 28,572	100.0 100.0 100.0	36,399 12,541 677 6,451 4,018	5.8 0.9 22.6	263,820 45,331 2,601 1,522	20.9 3.4	205,630 109,750 20,860 1,314 542	50.5 27.3 4.6	37,172 49,774 52,157 19,285 3,010	22.9 68.4 67.5
50 under 60 percent 60 under 70 percent 70 under 80 percent 80 percent or more.	581	100.0 100.0	1 40  1,126		2,089 227 — 501	39.1 —	518  1 253	25.0	238 314 3 11	6.4 54.0 75.0 0.6

<sup>( )</sup>Less than 0.05 percent. NOTE: Detail may not edd to total because of rounding.

Table 12 - Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

						Size of adjuste	d gross income				
Effective Tax Rate		To	tal	Un \$50	der ,000	un	0,000 ider 0,000	un	0,000 der 0,000	\$200 or n	0,000 nore
	Ì	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns		99,438,708	100.0	92,726,609	93.3	5,707,146	5.7	761,193	0.8	243,760	0.2
Returns without modified total income tax Returns with modified total income tax		16,474,357 82,964,351	100.0 100.0	16,456,144 76,270,465				1,626 759,567		471 243,289	( ) 0.3
Effective tax rate. Under 5 percent		15,650,880 28,444,974 25,708,261 9,739,624 2,266,279	100.0 100.0 100.0	15,581,935 28,140,987 24,492,517 7,282,986 669,505	98.9 95.3 74.8	287,367 1,172,810 2,346,735	7 1.0 0 4.6 5 24.1	4,446 14,936 38,146 94,291 185,490	0.1 0.1 1.0	1,192 1,684 4,788 15,612 20,098	() () 0.2
25 under 30 percent 30 under 35 percent 35 under 40 percent 40 under 45 percent 45 under 50 percent		642,740 289,630 120,694 47,657 26,443	100.0 100.0 100.0	54,177 19,412 1,097 3,558 14,152	6.7 0.9 7.5	333,688 71,040 12,780 3,428 1,799	24.5 10.6 7.2		51.0 30.7 10.4	28,849 51,425 69,741 35,720 9,185	17.8 57.8 75.0
50 under 60 percent 60 under 70 percent 70 under 80 percent 80 percent or more.		11,726 6,194 2,316 6,933	100.0 100.0	4,494 635 871 4,139	10.3 37.6	2,782 2,317 431 1,360	7 37.4 1 18.6	219	28.9 9.5	2,342 1,449 795 409	23.4 34.3

					Size of expe	inded income				
Effective Tax Rate	To	otal		der ,000	un	,000 der 0,000	un	0,000 der 0,000		0,000 nore
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	99,438,708	100.0	92,513,608	93.0	5,752,243	5.8	862,815	0.9	310,042	0.3
Returns without modified total income tax	16,474,357 82,964,351		16,454,916 76,058,692		16,960 5,735,283		2,210 860,605		271 309,771	0.4
Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent	15,823,297 28,560,787 25,626,125 9,836,457 2,229,249	100.0 100.0 100.0	15,729,785 28,146,186 24,252,890 7,238,470 630,108	98.5 94.6 73.6	86,611 386,120 1,245,603 2,354,898 1,340,357	1.4 4.9 23.9	6,152 25,721 108,383 154,496 222,478	0.1 0.4 1.6	749 2,760 19,249 88,593 36,306	0.1 0.9
25 under 30 percent	219,650 78,578	100.0 100.0 100.0	36,399 12,541 677 6,451 4,018	5.7 0.9 22.5	269,423 45,331 2,601 1,522	20.6 3.3	205,630 112,001 23,114 1,315 542	51.0 29.4 4.6	37,185 49,777 52,186 19,344 3,055	22.7 66.4 67.6
50 under 60 percent 60 under 70 percent 70 under 80 percent 80 percent or more.	582	100.0	1 40  1,126	] =	2,089 227 — 501	39.0 —	519 — 1 253	25.0	2 <b>3</b> 8 315 3 11	

<sup>( )</sup>Less than 0.05 percent NOTE. Detail may not add to total because of rounding

### Section 5

### 1984 Forms and Instructions

Form 1040 and Instructions124
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Schedule A & B, Itemized Deductions and Interest and Dividend Income151
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Form 6251, Alternative Minimum Tax Computation
Form 4797, Supplemental Schedule of Gains and Losses

	is participation	Dei 2.	or the year particularly a perentiper of 190- of other law from personal			9		
Use Your	irst name	and inc	Your first name and initial (if joint return, also give spouse's name and initial)	se s name and unital)	Last	Lastname		Your social security number
label. Other.	al home	address (	Present home address (Number and street, including apartment number, or rural route)	artment number or rural ru	oute)			Spouse's social security number
print Crty t	DWn Or D	ost office	City town or post office. State and ZIP code			Your occupation Spouse s occupation	voc	
Presidential Election Campaign		Do you if joint	Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund?	d۶ e want \$1 to go to th	is fund?	Yes		No Note Checking Yes will not change your tax or reduce your tehind
Filing Status	- 2		Single Married filing joint return (even it only one had income)	(even if only one had in	For Pr	vacy Act and Pa	perwork Reduc	For Privacy Act and Paperwork Reduction Act Notice see Instructions
Check only	w 4		Married filing separate return Enter spouse's social security no above and full name here Head of household (with mestiving person). (See name 5 of Instructions ) If the out	an Enter spause's social s	security no abo	ove and full namestructions ) If t	e here	Marrad filing septrate return Enles spouse's social security no above and tidl name here. Head or houseblad (with nuslitying person). See name 5 of Instructions. If the qualitying person is your unmarried child
000	. ,		but not your dependent, write child's name here	write child's name here	,	0.4		
	ئە م	1	Qualitying widow(er) with dependent child (Year spouse died * 19 Yourself	dependent child (Year	r spouse d'ed	-	(See page to or instructions )	nstructions ) Enter number of
Exemptions	٥		Spouse	65 or over	į.		Blind	on 6a and b
Always check the box labeled	U	Firstn	c. First names of your dependent children who lived with you	idren who lived with you				of children
Yourself Check other boxes if they apply	۱	Other	d Other dependents (1) Name	(2) Relationship	(3) Number of (in months lived in your home	(4) Did dependent have income of \$1 000 or more?	(5) Bid you provide more than our hall of dependent a support?	
	11,	1	The state of the s	od /alexonorphic	9			Add numbers enfered in
	1	1020	1000 NUMBER OF EXEMPTIONS CLEANIED (AISO COMPRESE THE 3D)	en (also continuete title a	(a)			7
Іпсоше	•	Wages	Wages, seletres, tips, etc Interest income (also affach Schedule B if over \$400)	Jule B If over \$400)				
			Ovodends (also attach Schedule Bit over \$400)	over \$400)	. 9b E	. 9b Exclusion		
Please attach Copy 8 of your Forms W-2, W-2G,	_		Subtract line 9b from line 9a and enter the result Refinits of State and local income taxes, from the worksheet on page 9 of Instructions (do not enter	nter the result axes, from the worksheet	t on page 9 of	Instructions (do	not enter	96
and W.2P here		an am	an amount unless you itemized deductions for those taxes in an earlier year—see page 9)	ctions for those taxes in a	an earlier year	(6 aBed aas—	- 1	0 1
If you do not have a W 2, see	11	Alimor	Alimony received Business income or (loss) (attach Schedule C)	chedule C)				12
page 4 of Instructions		Capita	Capital gain or (toss) (affach Schedule D)	dule D)			Last.	13
	7 :	40%	40% of capital gain distributions not reported on line 13 (see page 9 of Instructions)	ot reported on line 13 (s	see bage 9 of	Instructions)		15
	22 4	Supple	Supplemental gains or (losses) (attach Form 4797) Fully teachia paracons. 104 dictributions, and administrator not reported on line 17	tach Form 4797)	t reported on	17	1	16
	12.		rully datable pensions, IRA distributions, and annualies not reported on in Other pensions and annualies, including rollovers. Total received 17e	uding rollovers. Total re	sceived 17e			
	۵	_	Taxable amount, if any, from the worksheet on page 10 of instructions	worksheet on page 10 o	of Instruction	s		176
_	9 2		Rents, royalties, partnerships, estates, trusts, etc. (affach Schedule E). Farm income or thesi Japtach. Schedule E)	ates, trusts, etc. (affact Schadule E)	h Schedule E)			19
_ ;	20%		Unemployment compensation (insurance) Total received	urance) Total received	20e			
affach check	-	Taxab	b Taxable amount, it any, from the worksheet on page 10 of Instructions	rorksheet on page 10 of	Instructions		_ &	206
order here	210		Social security benefits (see page 10 of instructions)	10 of instructions)				216
	22	^	Laxable amount, it any, from the worksheet on page 11 of instructions. Other income (state nature and source—see page 11 of instructions).	- see page 13 of Instruction	instructions is)			
	;						-+	22
	3 3	- 1	Add lines / Involgn ZZ ams is your total income	or total income	24			67
Adiustments	, <u>,</u>	Movin Frank	moving expanse (artach Form 3903 of 3903F) Findoves business expanses (affach Form 2105)	ach Form 2106)	52			
to Income	26		IRA deduction, from the worksheet on page 12	rt on page 12	26e			
(See	-	b Enter	Enter here IRA payments you made in 1985 that are included	de in 1985 that are inc	chuded			
tions off		in Ine	in line 26a above					
page 11 )	5 5	Paym Paym	Payments to a Keogh (H.R. 10) retirement plan	tirement plan	2 82			
	29 62	Almo	Almony baid		8			
	8		Deduction for a married couple when both work (attach Schedule IV)	en both work (attach Sche	adule Hy 30			
Adinehad	33	- 1	Add lines 24 through 30. These are your total adjustments. Subtract line 31 from line 23. This is your adjusted gross income. If this line is less than	re your total adjustments is soon ediusted gro	nts income, //	this line is les	•	31
natering	!		Of emont bearing ees Off	- Con 601 00 000		tione If we are	ŏ	_

		Caution: If you have unearned income and can be claimed as a dependent on your parent's return	ratura, Full III	
ration		check here ▶ ☐ and see page 13 of the Instructions. Also see page 13 if • You are married filing a separate return and vour soouse itemizes deductions. OR		
(See Instruc	346	2	1	
lons on page 13 )				
	35	Subtract line 34a or 34b, whichever applies, from line 33	S 8	
	3, 5	montply #4,000 by the total nomber of exemptions trained on rorm 1040, the behave being ending.	37	
	80	Tax Enter tax here and check if from Tax Table Tax Rate Schedule X Y, or Z, or	1 Z. or 38	
	9	-	200	
	ř	Additional takes (See page 14 of instructions ) Enter nere and check if from 17 of 17 or 1	39	
	40	Add lines 38 and 39. Enter the total	40	
:	41	Credit for child and dependent care expenses (attach Form 2441)		
Credits	45	Credit for the elderly and the permanently and tofally disabled		
(See	43	(attach Schedule R) Residential energy credit (attach Form 5695) 43		
Instruc	4	Partial credit for political contributions for which you have receipts 44		
oage 14)	45	Add lines 41 through 44. These are your fotal personal credits	45	
	46	sult (but not less than zero)	46	
	47			
	D T	General Business credit Check if Iron 7 form 3800 Form 5406.		
	49	Add lines 47 and 48. These are your total business and other credits.	49	
	S.	Subtract line 49 from 46. Enter the result (but not less than zero)	98	-
Other	51	Seit employment tax (affach Schedule SE)	51	
laxes	25	Atternative minimum tax (attach Form 6251)	5.3	
(Including	53	Tax from recapture of investment credit (affach Form 4255)	2 49	
Advance EIC	ř v	Social Security tax on tip income not reported to employer (arrach norm 4137) Tax on an IBA (attach Form 5329)	25	
Payments)	1			
	26	Add lines 50 through 55. This is your total tex	99	
Payments	57	_		
	58	1984 estimated tax payments and amount applied from 1983 return		
disch.	2	3 is under \$10,000, see page 10		
Forms W 2.	3 2	Amount paid with Form 4000		
w 2P	5	employers)		
to front	62	ral far on gasoline and special fuels (attach Form 4136)		
	63	Regulated Investment Company credit (affach Form 2439)		
	2	Add lines 57 through 63. These are your total payments	3	
	99	If line 64 is larger than line 56, enter amount OVERPAID		
Retund or	9	Amount of tine 65 to be REFUNDED TO YOU	99	
Amount Vo.: O.::	67	Amount of line 65 to be applied to your 1985 estimated tax		
TOU UWE	8	If line 56 is larger than line 64, enter AMOUNT YOU OWE. Attach check or money order for full amount		•
		payable to "Internal Revenue Service." Write your social security number and 1984 Form 1040" on it (Check P 1 it form 2210/2210P) is attached. See case 17 of Instructions.)	00	
Please	Dele	돌을	nents and to the be- on of which preparer	st of my knowledge a has any knowledge
Sign	4	_		
Here	•	Your signature Date Spouse 5 sign	Spouse s signature (if tiling jointly BOTH must sign)	OTH must sign)
Paid	Prep	Preparer's Check if against a signal une call amenicand		Preparer's social security no
Preparer's	Ē	(0.	E I No	
100 20	you		7/P code	



### and instructions for A, B, C, D, E, F, and SE Schedules

(Tax Table—pages 36-41)

# Form 1040 for preparing nstructions

984

# From the Commissioner

Here is the information you need to prepare Form 1040 and related schedules. You may, however, he able to tile one of our shorter forms, Form 1040A or 1040E2, instead. If you are single and have no dependents, you may be able to tile Form 1040E2. Oneck: "Which Form In Fille" on page 3 of the instructions to see which form you should use this year.

There have been a number of changes to the forms this year because of recent has registation. Major changes are explained on page 2 under "Important Tax law Changes." I urge you to read these carefully before you begin to prepare your return this year.

Many people find that rounding off cents to whole dollars makes calculations easier. Rounding is easy too. Just drop amounts under 50 cents and increase arounts that are 50 cents or more to the next whole dollar. See the instructions оп раде В Be stare for report all vour income. In fainness to the vast majority of taxpayers who correctly report all their income, we make every effort to includy others who understate their income. If we must increase your tax habitily after you fine your resturn, it can be more oostly for you than accurate reporting when you file because of infreest and penalties you may be charged.

A number of Americans have seen fit to make voluntary contributions to reduce the public death. In 1984, we received approximately 2.500 contributions straining amost \$400,000. If you wish to contribute, just enclose in your fax return envelope a separate check made payable to "Burea and fithe Public Oblit." Sulper to the limitations on charitable contributions, you can deduct this contribution your 1961 has a return. But please be sure to keep your contribution to reduce the check for faxes payable to "Internal Revenue Service."

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy toy your records. If you have suggestions for improving the forms or instructions, please write and let us know.



Commissioner of Internal Revenue Roscoe L. Egger, Jr.

have a 1979 or newer model diesel-powered car, van, or light truck. Get Form 4136 for details.

Highlights of 1985 Tax

# **Tax Rate Reduced**

in 1984, part of these benefits may be taxable under certain conditions. Be sure to read the IRS Notice 703 that

## Credit for the Elderly and Permanently and Totally Disabled

elderly have changed and the disability income exclusion no longer applies.

But, you may be able to take the credit for the elderly and the permanently permanent and total disability, and you and totally disabled if, by the end of 1984, you were either 55 or over; or received taxable disability income in you were under 65, you retired on

### There are a number of tax law changes alimony and separate maintenance exemption for a dependent child of divorced or separated parents, and that may affect your tax return for 1985. Some of the changes for 1985 head of household filing status, earned income credit, include new rules for: estimated taxes. Changes maintain a list of investors and give you number Penalties are provided if you assigned to the tax shelter You must attach to your tax return Form 8271, **Deduction for Charitable** transfers) to you an interest in a tax shelter after August 31, 1984, must fail to report this number on your tax Registration Number, to report this the tax shelter registration number nvestor Reporting of Tax Shelter

### Recordkeeping for Certain 1985, get Publication 5S3, Highlights of 1984 Tax Changes. For more details on changes for rade or Business itemize your deductions, you can deduct 25% of your qualified charitable contributions, but not more than \$75 (\$37 50 of married filing separately) See the instructions for line 34b on page 14 for more details. Generally, for 1984, if you do not Contributions

Also, certain lodging expenses for medical care may be deducted. See the **Deduction for Medical and** medicines and drugs have changed Some of the rules for deducting **Dental Expenses** 

Beginning in 1985, in general, you must

Expenses

keep adequate and contemporaneous

records to prove the accuracy of:

 any travel, entertainment, and gift certain other property used in your

expenses you deduct, and

the business use of your auto and

trade or business or held for the

production of income

### expenses on page 19 for more details instructions for medical and dental Credit for Owners of

You may be able to take a special credit for 1984 if, on January 1, 1985, you Diesel-Fueled Vehicles

recordkeeping rules, get Publication 463, Travel, Entertainment, and Gift

Information for Business Taxpayers

Expenses and Publication 583, For more details on the new

# **New Telephone Service** for Tax Refund

you mailed your 1984 tax return, you may be able to call a special telephone number for your area to find out the status of your income tax refund. For details on how to use this service, see If it has been at least 10 weeks since (the page numbers are in the index). How To Use Tele-Tax Information Information

# **Employment Taxes for**

employee's wages. You may also have to pay Federal unemployment tax, which is for your employee's unemployment insurance For more details, get
Publication 503, Child and Dependent
Care Credit, and Employment Taxes for If you have a household employee, both you and the employee may have to pay a share of the social security tax on the Household Employers.

# mportant Tax Law Changes

**Tax Shelter Registration** 

A person who sells (or otherwise

Number

# Social Security Benefits

See Schedule R. Credit for the

### people may be eligible to income average. Get Schedule G (Form 1040) to see if you qualify However, some of the rules for income averaging have changed, and fewer averaging method to figure your tax

may want to decrease your withholding for 1985 If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount. See Income Tax Withholding for 1985 on Do You Want More or Less Income Tax Withheld If the refund you receive is large, you

# **Household Employers**

The rate of tax for all brackets has been been built into the Tax Table and the additional computation is needed because the reduction has already reduced for 1984. However, no Fax Rate Schedules

# May Be Taxable

you should get from the Social Security Administration with Form SSA-1099 by January 31, 1985 See the instructions If you received social security benefits for line 21a that begin on page 10.

return.

# The rules for taking the credit for the

Elderly and the Permanently and Totally Disabled, for more details

# Important Reminders

in 1985? Estimated Tax Paymentssubject to income tax withholding (such have enough tax withheld, you may be see Publication 505, Tax Withholding Retirees and Others With Income Not Subject to capital gains), you may have to make estimated fax payments. If you do not Income Tax Withholding pay enough estimated tax or do not charged a penalty For more details. as interest, dividends, pensions, or If you have income generally not and Estimated Tax

# Could You Pay Less Tax by Income Averaging?

/our income this year, you may be able to pay less tax by using the income If there has been a large increase in

page 17 for more details

	form to use, and when to file a refurn.	he correct file a refurn.	of the schedules that may be attached to Form 1040
Instruction Booklet	Section 2 contains helpful steps to get you ready to prepare your return.     Section 3 contains line by line instructions for most of the lines on the populary.	ul steps to rour return. y-line ie lines on the	If you follow the steps in Section 2 and the Inde-by-line instructions in Section 3, we feel you can fiff in your return quickly and accurately. You may also find some of the publications and Tefe-Tax information.
The Form 1040 instructions are divided into 5 main sections	Feturn Section 4 contains general information	al information.	listed in the instructions helpful if you need more details
Section 1 Filing Information	First, be sure you need to lile a lax return. Your mantal status, thing s income determine whether you have to life a lax return. Gross necommoney, goods, and property you received on where you must pay tax, nontexable benefits. See pages 7 and 8 of these instructions to find o income you should include. Use the following chart to see whether you must title a tax return.	a tax return. Your ou have to file a tax received on we so 7 and 8 of these see whether you.	First, be sure you need to file a tax return. Your mantal status, filing status, age, and gross income gleatermen where you have to live a texturn Gross necessor ususally means mononey, goods, and dropperly you because dro wherey you must pay tax. It does not include nontaxable brenefits. See pages 7 and 8 of these instructions to find out which types of income you should include by whether you must title a tax return. Use the following chart to see whether you must title a tax return.
Who Must File			
Your market status at the end of 1984	end your filing status is:	end at the end of 1984	
was: Single (including divorced and legally separated)	Single or Head of household	you were: under 65 6S or over	10Corne Was at least: \$3,300 \$4,300
Married with a dependent child and living apart from your spouse all year	Single or Head of household	under 65 6S or over	\$3,300
Married and living with your spouse at end of 1984 (or on the dete your spouse died)	Married, joint return	under 65 (both spouses) 65 or over (one spouse) 65 or over (both spouses)	
	Married, separate return	any age	\$1.000
Married, not living with your spouse at end	Married, joint return	any age	\$1,000
011904	Married, separate return	any age	\$1,000
Widowed in 1983 or 1982 and not remarried in 1984	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
	Qualifying widow(er) with dependent child	under 6S 65 or over	\$4,400
Widowed before 1982 and not remarried in 1984	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
income was less than the amounts shown above, you must the a return if any one of the following applied for 1984 on you could be claimed as a dependent on your peneth's return and you had \$1,000 or more in income that was not serined or more in commer that was not serined or more in commer that was not serined or more in commer that was not serined or more way special sease, such as:  - You own early special sease, such as: - social searchy tax on tups you did not reported social searchy tax or the search to your did not reported social searchy tax or the search search to your reported in your RRIA tax on tips you reported in your RRIA tax on tips you reported in your		gross income S citizens and shiply to those status aliens residents of of 1984 and of 1984 and darkers resident so four were a during 1984. You may have lover seet to seet seet a seet seet a seet seet and seet seet a seet seet a seet seet a	penalties and inferest to mattructions for Penalties and inferest to page 18 or Penalties and inferest to page 18 or Penalties and inferest on page 18 or Penalties and inferest or II you know that you cannot file by the due date, you should see No from a to File U.S. Information of Time to File U.S. Information To Automatic Extension of Time to File U.S. Information To Automatic Teams 18 of Beautiful Information 18 of Penalties Information 18 of Penalties Information of Affairs and 18 of Beautiful Information Affairs or Affairs or Information of Penalties of Penalties or Affairs or Automatic two-month extension of time to
— alternative minimum tax; — tax on an Individual Retirement	Publication 519, U.S. Tax Guide for Aliens.	uide for Aliens.	file Just attach a statement to your return explaining the details
Arangement (IRA); or — Lax from recapilure of investment credit.  • You received any advance earing income credit (EIC) payments from your employer(S).  • You had not earnings from self.  • You had not earnings from self.  • You had need any East \$400.	Who Should File Even if you do not have to lite, you should life to get a return of Federal income tax was withheld from eya payments to you. Also lite if you can take the earned income credit if you lite for either of these reasons only, you may be able to use from [140A (or in some instances, Form [140A).	income tax was to you should income tax was to you Also file you also file some feel of some off. You some to Ale of the some to you some	Which Form To File You MAY Be Able To Use Form 1040EZ II:  • You were single and claim only your own eyou had only wages, salance, and tips, and not more than \$400 of interest mome Your travalle mome to fire than the
organization that is exempt from employer social security taxes	You should file as soon as you can after January 1, but not later than April 15, 1985	u can after April 15, 1985	\$50,000 Page 3

You MAY Be Able To Use Form 1040A You claim the partial deduction for charitable contributions.

You had income from wages, salaries, tips, unemployment compensation, interest, or dividends
 You taxable income is less than \$50,000.

 You deduct certain payments to your individual Retrement Artangement (IRA)
 Vou claim a credit for child and dependent care expenses
 So You claim the partial deduction for chartable contributions You do not itemize deductions

Since Forms 1040A and 1040E2 are essent to complete than Form 1040, you should use one of them unless Form 1040 lets you pay less tax. However, even if you meet the above tests, you may still have to the form 1040.

 Your taxable income is \$50,000 or more You MUST Use Form 1040 If:

You itemize deductions (Read line 34a instructions on page 13 to see if it would benefit you to itemize deductions)

Your spouse files a separate return and termizes deductions. Exception You may still use form 1040A if you have a dependent child and can meet the tests on page 5 under Married Persons Who Live Apart.

You can be claimed as a dependent on your perents' return AND you had interest, dividends, or other unearned income of \$1,000 or more.

You are a qualitying widow(er) with a dependent child

You were a nonresident alien during any part of 1984 and do not file a joint return (You may have to file Form 1040NR)

You were married at the end of 1984 to a nonesoted alse who find 15 source morner and who has not elected to be treeted as a resident allow Ecception You may be able to use from 1040A if you meet the tests on page 8 under Married Persons Who Live Apart.

You received texable social security benefits or tier 1 railroad retirement benefits

 You received or paid accrued interest on securities transferred between interest payment dates You received interest as a nominee

You received any nontaxable dividends, capital gain distributions, dividends as a norminee, or you elect to exclude qualified removated dividends from a qualified public utility

You are required to full in Part III of Schedule 8 for Foreign Accounts and Foreign Trusts (see page 23 of the instructions)

You take any of the Adjustments to Income shown on Form 1040, lines 24, 25, 27, 28, 29, or any write-in amount included on line 31

You claim any of the credits on Form 1040, lines 42, 43, 47, 48, or any write-in credit included on line 49

If you think you will need any other forms, gettlem blote you staff to fill in your return Your local bank, post office, or public library may have some of them Or, you can use the order blank on the neet to the last page of this instruction booklet. We will send you'the forms, schedules, instructions, and publications you ask for instructions, and publications you ask for You owe any of the taxes on Form 1040, lines 39, 51 through 55, or any write-in amount included on line 56

Check your return to make sure it is correct. Step 3

Use the mailing label we sent you. Step 4

Sign and date your return. Step 5

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. Attach all necessary forms and schedules. Step 6

Attach the first copy or Copy B of Forms W. W. X.G. and W. Pe to the form 1040. Attach schedules and forms in "sequence number" order. The number is just below the year in the upper right coner of the schedule or form.

If you need more space on forms or schedules, attent spearate is helts and use the same arrangement as the prinded forms. but show your totals on the prinded forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these spearate sheets.

Note: Please use the envelope that came with your return. Envelopes with insufficient postage will be returned by the post office. If you owe tax, be sure to attach your payment to the front of Form 1040

Line-By-Line Instructions Section 3

Security Number Biocks

Name, Address, and Social

Please use the maining label from the forms solviet we serviny out Buf don't attach your return until you complete the label to your return until you complete the risk. I may show the label so don't lift is n't may through the label and make to corrections on the labels (labow your apartment number if you have one I you do not have a label, pint of type your name, address, and social security rumber.

If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Note: If the post office delivers mail to your P O box number rather than to your street address, use your P O box number instead of your street address

Schedule G, Income Averaging

The label helps us identify your account, saves processing time, and speeds refunds

Steps for Preparing Your Return Section 2

W.-C. W.-C. W.-P. and ID99thal you may have II you don't get a form W.-D. by all p99thal you may have II you don't get a form W.-D. by all abauary 3.1 or if the one you get isn't cornect, pease contect your employer as gone you a form W.-D. or cornect, it if you may a form W.-D. or cornect it If you and give you a form W.-D. or cornect it If you and give you a form W.-D. or cornect it If you are not give you a form W.-D. or cornect it If you should get a form W.-D. or cornect it If you may it is the lot-life behavior on wimber issed in the instructions for your area.

Itemized Deductions and Tax Credits.
Pages 14 through 2.2 of these instructions they what a credits and itemized deductions you can take Some of the records you may need are

 Real estate and personal property tax Medical and dental payment records

Get any forms, schedules, or publications you need.

You claim any of the payments on Form 1040, lines 58, 62, 63, or any write-in amount included on line 64

Form 1040-ES, Estimated Tax for Individuals, for 1284 (or if you want to apply any part of your 1984 overpayment to estimated tax for 1985) You file any of these forms

Form 2210, Underpayment of Estimated Tax by Individuals. Form 4563, Exclusion of Income From Sources in United States Possessions Form 8271, Investor Reporting of Tex Shelfer Registration Number Form 2S55, Foreign Earned Income

Follow the 6 useful steps below to help you prepare your return. If you follow these pages and the line-by-line unstructions, we feel that you can fill in your return quickly and accurately. Step 1

Get all of your records together.

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she east lill myour return correctly Remember, if someone else prepare your return incorrectly—you are still responsible.

 Interest payment records for items such as a home mortgage and installment payments on cars or appliances Records of payments for child and dependent care so you could work

Step 2

In general, we mail forms and schedules to you based on what you filed last year before you till in your return, look it over to see If you need more forms or schedules.

Social Security Number. If you are married, give social security numbers for soft you and your spouse whether you file oint or separate returns.

f your spouse is a nonresident alien, has

Joint Return. If you are married, filing a night return, show the social security numbers in the same order that you show your first ament. If you are filing a joint esturn and have different last names, please begarate the manner with a "on the security" of example. "Join Brown and Mary Smith." or example.

the spaces in the upper right corner just below the social security number blocks.

## Presidential Election Campaign Fund

Congress established this fund to support public financing of Presidential election campaigns.

Do not claim this amount as a credit for political contributions on line 44. If you check Yes, it will not change the tax or refund shown on your return.

# Fillng Status

If you were married on December 31, consider yourself married for the whole year. If you meet the tests explained on this page for Merried Persons Who Live Apart, you may consider yourself single for the whole year.

no income, and does not have a social security number, write "NRA" in the block for your spouse's social security number.

If you dron't have a south as exurtly number, please get form \$5.5 from a Social Security Administration (SSA) office. For the twinty out notal SSA office early enough to get your number before April 15. If you do not aget the cumber before April 16. If you for number to them, the your etum without it and write "Applied for "in the block for your social security number.

Anne Change, if you have changed your name because of marrage divorce, etc., make sure you mmediately notly the Social Social Administration (SASA so the name on your lax return is the Same as the name debys in Ssuring your refund.

Remember to show your occupation(s) in

You may have \$1 go to the fund by checking the \*5 box. On point return, each of you may choose to have \$1 go to mist fund, or each may choose not to. One may choose to have \$1 go to this fund, or each may choose not to. One may choose to have \$1 go to this fund and the other may choose not to.

# Lines 1 through 5 Boxes

Ognisider yourself single if on December 31 you were unmarried to separated from your spouse either by drivere or spasarle mainteniance decree and to sup on oil quality for another limit status. State agoverns whether you are married, divorced, or legally separated.

If your spouse died during 1984, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1984.

pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income. Joint Returns. Most married couples will Joint or Separate Returns?

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to. Note: If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year.

If your spouse died in 1964, you can file a joint return of 1964, you can also file a joint return if your spouse died in 1965. Before filing a 1964 return. For more details on how to file the joint return, see Death of Taxpayer on page 19.

Tax Tyr: If you decide not to file a joint return and plan to file a separate return, see If you can lover your tax by meeting the states Georgiaed on this page and the Arrived Fersons Wha Live Apart If you can cheek head of household.

Special Rule for Allens.—If at the end of 1984, you were a nonresident allen or dual status allen married to a critizen or section to the United Status, you may be able to file a joint refurn, with you source. If a you do file a point refurn, with you source. If spouse must agree to be taxed on your combused vourfoxing encourse.

For more details, please get Publication 519, U.S. Tax Guide for Aliens.

Separate Returns, You can this separate teturis flow hyou and you stood had income. If you tile a separate income, or I only one of you had income if you tile a separate teturisme, You asso is pour spouse it immers deductions, you roun income, exemptions, deductions, and ricome, exemptions, deductions, and restly, and you are responsible only for the tax due on your own return.

Special rules apply, however, for taxpayers who live in community property states. For more details, see Publication 85.5, Community Property and the Federal income Tax

In most instances if you file a separate return, you will pay more Federal tax because the tax rate is higher for married becaping separately. The following also apply

You cannot take the deduction for a married couple when both work

 You cannot take the earned income credit You cannot take the credit for child and dependent care expenses in most cases

 You cannot take the credit for the elderly and the permanently and totally If you lived with your spouse at any time in 1984— You may have to include in income the total amount of any unemployment compensation you received in 1984

You may have to include in income up to one-half of any social security benefits (including any tier 1 railroad retirement benefits) you received in 1984 ڼ

You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to itemize deductions.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see For Your Spouse on page 6.

Married Persons Who Live Apart.—
Some married prestors who have a child and
who do not live with their spouse may the as
notified and of louseshould and use tax
rates that are lower than those for married
persons fulling separate returns. This also
means that if your spouse itemizes
deductions, you do not have to.

You should check Box 1 for Single if you meet ALL 4 of the following tests. a. You file a separate return from your

 You paid more than half the cost to keep up your home in 1984. c. Your spouse did not live with you at any time during 1984, and d. For over 6 months of 1984, your home was the principal home of your child or stepchild whom you can claim as a dependent.

household are even lower than the rates for Single. You may also be able to claim the earned income credit. You should check Box 4 for Head of household if you meet tests a through c above and your home in test d, above, was the dependent child's principal home for ALL of 1984. The tax rates for Head of

Head of Mousehold

You may use this filing status ONLY IF on December 31, 1984, you were unmarried (including certain married persons who live Tax Tip: There are special tax rates for a person who can meet the tests for Head of household These rates are lower than the rates for Single or for Married filing a separate return

 A. You paid more than haif the cost of Keeping up at former, was the principal home of your father or mother whom you can claim as a dependent (Your parent did not have to live with you?) OR apart, as discussed above) or legally separated and meet test a or b below

b. You paid more than half the cost of keeping up the frome in which you lived and in which one of the following also lived all year (except for temporary absences, such as for vacation or school)

1. Your unmartled child, grandchild, adopted child, or steperful, (This person did not have to be your dependent, the miss you quality for Head of household under the unies itsted above for Married Persons Who Live Apart). Page 5 2. Your married child, grandchild, adopted child, or stepchild. (This person must be your dependent.) Note: If this child is not your dependent you must write the child's name in the space provided on line 4

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1985, you can take the extra exemption for age for 1984. Proof of Bilindness. If you are completely blind, attach a statement to your return to this effect. Any other relative listed below whom you can claim as a dependent.

Brother-in-law Sister-in-law Son-in-law

Grandparent Brother

In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that

Daughter-in-law, or if related by blood Uncle Aunt

Sister Stepbrother Stepsister Stepmother Stepfather Mother-in-law

 Your field of vision is not more than 2D degrees a. You cannot see better than 20/200 in the better eye with glasses, or contact lenses, or

Note: See the instructions for lines 6c and 5d below for the definition of "dependent"

Special rules

If this eye condition will never improve beyond the standards in a or b, you may submit a certified opinion to this effect from it are assuming eye physicians. You must attach this certification to your return only once in latery easts you can list when the ferring to it and its expension of the control o

1. If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home. I you may not count these amounts as furnished by you.

# Line 6b Boxes

2. You cannot file as Head of household if you claim a relative in or be above as a dependent under a Multiple Support Declaration (See page? for details on dependents supported by two or more languyers)

3. A foster child may quahfy you for Head of household purposes if you can claim the foster child as your dependent

Qualifying Widow or Widower With a Dependent Child

You can take exemptions for your spouse if you do you the a joint lear the first if you tan take your spouse's termptions only if your spouse is not filing a return, had no income and was not the dependent of someone else For Your Spouse

Your spouse's exemptions are like your own. Take one exemption for your spouse if your spouse was reintent brind nor 65 or over 1 Take five weamptions; if your spouse was bind or 65 or over 1 Take three was bind or 65 or over 1 Take three exemptions if your spouse was bind and 65 or over 88 eaut to check all the boxes on line 65 if or the exemptions you can take for

If your spouse died in 1983 or 1982 and you did not remary in 1984, you may be able to use joint return tax rates for 1984 You can figure your tax at Joint return rates if you meet ALL 3 of the following tests

If at the end of 1994, you were divorced or legally separatel, you cannot take an evemption for your former spouse If you were separated by a divorce that is not final (interfocutory decree), you are considered married for the whole year. your spouse

b. Your dependent child, stepchild, adopted child or foster child lived with you (except for temporary absences, such as for vecation or school)

You could have filed a joint return with your spouse for the year your spouse died, even if you didn't actually do so

c. You paid over half the cost of keeping up the home for this child for the whole year

If your spouse died during 1984 and you did not remary before the end of 1984, check the boxes for the exemptions you could have taken for your spouse on the

Check Box 5, Qualifying widow(ep) with dependent Child, and show the year your spouse oled in the space provided **Do not** claim an exemption for your spouse (You can claim the exemption only for the year your spouse oled.)

Monresident Alen Soune I you do not the a pront letter, you may claim you soouse soouse's exemptions only your soouse had no income from United States sources and is not the regenered of a norther and so the regenered or a norther soon in the bit of the semption of an onnexistent alen soouse. When claiming your spouse's exemption, please with "IRRA" above the word Spouse on line 6b in the first provide the sound Spouse on line 6b. date of death

If your spouse died before 1982 and you were single in 1984, you may check flox 4 if you met the tests under Head of Household. Otherwise you must file as Single

# Lines 6c and 6d

Line 6a Boxes Exemptions

For Yourself

Birth or Death of Dependent. You can take an exemption if or a dependent, who was born or who died during 1984 if he for she met the tests for a dependent while alive. This means that a baby who lend only a few minutes can be claimed as a dependent minutes can be claimed as a dependent Children and Other Dependents Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow

You can always take one exemption for youseff. Take two everplions if you were blind, or 65 or over. Take three exemptions in you were blind and 65 or over. Be sure to check at the boxes on line 65 for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

For more information, please get Publication 501, Exemptions

Enter on line 6d the full names and other information for your other dependents, including your dependent children who did not live with you. Fill in the total number in the box to the right of the arrow. You can take an exemption for each person who is your "dependent"

Each person you claim as a dependent has to meet ALL 5 of these tests носоте,

married dependent.

4. citizenship or residence, and 5. relationship These tests are explained below In general, the person must have received less than \$1.000 of gross income. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

Special Rules for Your Dependent Child. Even if your child had income of \$1,000 or more, you can claim your child as a dependent if tests 2, 3, and 4 below are met, and Your child was under 19 at the end of 1984, or

Your child was enrolled as a full-time student at a school during any 5 months 1984, or

Your child took a full-time, on-farm training course during any 5 months of 1944 (The course had to be given by a school or a State, county, or local government agency )

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in

attendance

A school includes

elementary, junior, and senior high schools.

 technical, trade, and mechanical schools colleges and universities, and

However, school does not include on-the-job training courses or correspondence schools 2. Support

In general, you must have given over half of the dependent's support in 1984. If you the a joint return, the support can be from you or your soudse. Even if you did not give over half of the dependent's support, you will be treated as having twen one half of the support if you meet the tests explained on page? Tot Chifferen to Brivorzed or Separated Parents or Dependent. Supported by I've or More Takepares.

In figuring thei support, you must include money the dependent used for his or her own support even it his money was not taken defor example effers, sowings, welfare benefits, if your child was student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, cothès, medical and dental cale, increation, and education in liguring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

 Was related to you (or your spouse if you are filing a joint return) in one of the following ways: Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses

Son-in-law Daughter-in-law or, if related by blood Uncle Aunt Nephew Niece Stepmother Stepfather Mother-in-law Father-in-law Brother-in-law Sister-in-law Grandparent Brother Syster Grandchild Captal (rear—You must, include capital dems such as a car or furniture in figuring support but downly frey are activally given to corsologist by the dependent for its or bought by the dependent for its or the use or benefit. Do not include the cost of a capital frein for the hosperhal or for use by persons other than the dependent. If you care for a foster child, see Publication 501, Exemptions, for special rules that apply

b. Was any other person who lived in your home as a member of your household for the whole year A person is not a member of your household for the whole year A person is not a member of your household if it any time during your tax year the fronship between you and that person Note: Any relationships that have been established by marriage are not ended to death or divorce. violates local law Childran of blorceds or Sparated
Personal. It's child's parents together pad
more than hell of it's parents together pad
person when ke using o'ld, norst of the year
child rhowner. It is parent who does not
have costooly (or who has no the child or how
have costooly (or who has no child for not
shorter unon, may also the child for not
shorter unon, may also the ceruption if a
of befow, spalies.

 A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal Your son, daughter, stepson, or stepdaughter, or adopted son or daughter The word child includes

That parent gave at least \$600 toward each chind's support in 1984, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can fake the exemption, OR

 A foster child (any child who lived in your home as a member of your family for the whole year) b. That parent gave \$1,200 or more for each child's support in 1984, and the parent who had custody cannot prove that he or she gave more than the other parent

### Line 8e

Note: In figuring support, a parent who has remarried and has custody may count the support provided by the new spouse. Tax Tip: Beginning after 1984, new rules apply for claiming exemptions for children of divorced or separated parents. See Publication 504 for details

Add the numbers you entered in the boxes for lines 6a, b, c, and d. Enter the total in the box on line 6e

# Examples of Income You Do Not Report income

(Do not include these amounts when you decide if you must file a return.) Welfare behefits

Disability retirement payments (and other benefits) paid by the Veterans' Administration Dependent Supported by Two or More Targapyes. Sometimes two or more targapers together pay more than hall of morther person's support, but no one alone pays over half of the support. One of the targapers may cleam the person as a dependent only of the tests for income merited dependent, citzenship or residence, and relationship discussed on page 6 and this page are met.

Worker's compensation benefits, insurance damages, etc., for injury or sickness Child support

In addition, the taxpayer who claims the dependent must

a. heve paid more than 10% of the dependent's support, and

Life insurance proceeds received because of a person's death. Dividends on veterans' life insurance Gifts, money, or other property you inherited or that was wiled to you b. stasch to his or her tax return a signed Form 2120, Multiple Support Declaration, from every other presson who paid more than 10% of the support. This form states that the person who signs it will not claim an evention in 1984 for the person he or she helped to support.

Amounts you received from insurance because you lost the use of your home due to fire or other casually to the action the amounts were once than the cost of your normal expenses while inverg your home. (You must report as norme reimbursements for normal invigences.) Interest on certain State and municipal bonds.

The dependent did not file a joint return. Allowever, if inchile the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheid, you may demm on ther if the other four tests are meir.

3. Married Dependent

Amounts an employer contributed on your behalf mother Bits you be benefit on the behalfs provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Cancellation of certain student least, on or a feet January 1. 1383, where the student, under the terms of the leann performs certain professional services for any or a broad class of employers.

The dependent must have been a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and itung the entire year with a U.S. citizen in a foreign country.

4. Citizenship or Residence

The dependent met test a or b below.

S. Reletionship

Examples of Income You Must Report The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed below. Wages, including salaries, bonuses, commissions, fees, and tips

bank deposits, bonds, notes; U.S Savings Bonds,

marriage are not ended by

certain arbitrage bonds issued by State and local governments, and accounts with savings and loan associations, mutual savings benks, credit unions, etc.

In general, most Federal social security behefits deal for Ir I almode fettement benefits, are not taxable However.

1986 and 1984 in certain mistances, part of these benefits may be taxable See line 21 instructions on page 10

Unemployment compensation (insurance) (see page 10)

Bartering income (fair market value of goods or services you received in return for your services).

Business expense reimbursements you received that are more than you spent for these expenses

Life insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid. Profits from businesses and professions (Schedule C).

Your share of profits from partnerships and S corporations (Schedule E).

Lump-sum distributions (Form 4972 or Form 5544) (See page 10)

Interest (Schodule B) on.

Dividends (Schedule B).

mortgages on which you receive payments. tax refunds;

Original Issue Discount (Schedule B)

Distributions from an Individual Retiremer Arrangement (IRA), including SEPs and DECs

Almony, separate maintenance, or suppor payments received from and deductible by your spouse or former spouse Refunds of state and local taxes if you deducted the taxes in an earlier year and got a tax benefit for these taxes

Tier 2 and supplemental annuities under the Railroad Retirement Act. Pensions, annuities, and endowments Profits from farming (Schedule F).

Gains from the sale or exchange (including barter) of real estate, securities, coins. gold, silver, gems, or other property (Schedule Dor Form 4797) Geins from the sale of your personal residence (Schedule D and Form 2119).

Prizes and awards (contests, raftles, lottery, and gambling winnings). (Schedule E), including accumulation distributions from trusts (Form 4970) Your share of estate or trust income Rents and royalties (Schedule E)

Carned income from sources outside the United States (Form 25SS). Director's fees

Fees received for jury duty and precinct election board duty Embezzied or other illegal income Fees received as an executor or administrator of an estate U.S. Citizens Living Abroad

Amounts received in place of wages, from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.

anyone than you's mipuloyer, and it is not included in the wages shown on form W-2, include it on line 7 Attach a statement showing the rame and address of the payer and amount of sick pay or desbulky income (See Form W-45 for information on withholding of Federal income tax from your sick pay.)

• Far market value of meals and lung quarters if growth by your employer as a market of your choice and not for your employer so remployer so when the value of meals given you at work if they value of meals given you at work if they when prowded for your employer's convenience. Also do not report the value of infinity quarters you had to accept on your employer's business premises as a condition of employments.

Generally, foreign source income must be reported Get Publication 54, Tax Guide for U S Citizens and Resident Aliens Abroad, for more details

Rounding Off to Whole Dollars

Any amount your employer paid for your moving expenses (including the value of services furnished in kind), whether or not included on Form W-2. Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received Don't report benefits that were gifts.

You may found of cents to the neavest whole dollar on your return and schedules. But, if you'd round off, do so for all amounts under 50 ents a mount's You can drop anounts under 50 ents to the seas amounts from 50 to 99 ents to the next dollar! for exemple, \$1.39 becomes \$1, and \$2.69 becomes \$3.39 becomes \$1, and \$2.69 becomes \$3.39.

Community Property States

Nate: You must report on line 7 all wages. Salmes, etc., pad do you'r personal services, even if the income was signed over to a fust (including an IRA), another person, a cropivation, or lax-exempt organization.

If you and your spouse live in a community property State, you must follow State law to determine what is community Community property States are Arizona. California, Idaho, Louisiana, Nevada. New Mexico, Texas, and Washington.

income and what is separate income However, different rules could apply if

you and your spouse lived apart all

For more details on reporting income received in the form of goods, property, meals, stock options, etc., get Publication 525, Taxable and Nontavable income

### Interest Income Line 8

Enter your TDTAL taxable interest income If the total interest is more than \$400, first fill in Schedule 8 (The instructions for Schedule 8 begin on page 22)

Piease get Publication \$55, Community Property and the Federal income Tax, for

more details.

Wages, Salaries, Tips, Etc.

no part of the community income you earn is transferred to your spouse

you do not file a joint return, and

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be enfered in your passbook, Generally, the payer will send you a Form 1099-INT for this interest. Show the total of all wages, salantes, fees, commissions, this Domesta, supplemental unemployment benefits, and other amounts you were paid before lates, insulance, etc., were taken out, from information on a facilities to be, get habititation as a facilities they, get habititation as a facilities they, get habititation as a facilities they, get habititation as a facilities they, get habititation as a facilities they, get habititation as a facilities they get habititation as a facilities they get habititation as a facilities they are a facilities to the salary and they are a facilities they are a facilities to the salary and they are a facilities they are a facilities to the salary and they are a facilities they are a facilities they are a facilities they are a facilities to the salary and they are a facilities they are a fa

Caution: Be sure to give each payer of interest income your correct social security number. Otherwise, the payer may withhold 20% of the interest. You may also be subject to penalities. If you received interest as a nominee for someone else, see Schedule B instructions on page 22

For more information, get Publication \$50, investment income and Expenses

Examples of Interest Income You MUST Report Report interest from

■ Tips received that you did not report to your employer (Show any social security tax due on these tps on line 54 – see the instructions on page 15)

Note: An employee who fails to report the full amount of his or her tip allocation as gross income must be able to prove the lesser amount reported with adequate

• The amount that should be shown in Box 10 on Form W-2 Report all wages, salaries, and tips you received, even if you do not have a Form W-2.

include in this total.

 Accounts (including certificates of deposit and money market accounts) with banks, credit unions, and savings and loan Building and loan accounts associations

 Tax refunds (report only the interest on them as interest income) Notes, loans, and mortgages. Special rules apply to loans with below-market interest rates. See Publication 525.

Note: Except for certain disability income, pensions shown on Form W-2P are reported on line 16 or line 17a of Form 1040

Certain disability pensions if you are under age 65

Payments by insurance companies, etc not included on Form W-2. If you receive

Bonds and debentures. Also arbitrage bonds issued by State and local

governments after October 9, 1969 (Do nor report interests on other Sale and local bonds and securities, 14so report as interest any gain on the disposition or certain market of scourt bonds issued to you after July 18, 1984, to the extern of the security of 1994, to the extern of the security of 1994, to the extern of the security of 1994, to the extern of the security of 1998. accrued market discount

 U.S. Savings Bonds. The interest is the yearly increase in the value of the bond interest on Series E or EE bonds can be reported using method a or b betow Report the total interest when you cash the bonds, or when they reach tinal maturity and no longer earn interest, OR U.S. Treasury bills, notes, and bonds Each year report on your return the yearly increase of the bonds' value

If you change to method b. report the entire no cases in all your broads from the date they were is study Early year after report only the yearly increase. Once you have used method by to report your merest, you must continue to do so for all your U.S. Savings Bonds.

difference between the ssue price of a bond difference of the bond (for other obligation) and the stated retemption price at maturity. (If the bond was assued at all social their May 27. 1969 (or for other montopioate bonds after July 1. 1962), include in your interest momer the discount for the part of the year you held it. As on include any stated interest shown on Form 1099-010. Nate: If you receive for 1984 a Form 1099 INT for U.S. Savings Bond interest, which includes amounts reported before 1984, see Publication 550 Original Issue Discount (OID) This is the

If you bought bonds a forginal issue and half them for all of 1984 or the part of 1994 or the part of 1994 that they were outstanding, include in interest more the total OD from form 1099-0,00 it these bonds were outstanding for all of 1984, figure your taxable OD as follows:

b. Bonds issued after July 1, 1982—Dwide the total OID 9, 365 and multiply the result by the rumber of days you held the bonds in 1984, or follow the more detailed rules described in Publication 1212, 1ist of Original Issue Discount Obligations. a. Bonds issued before July 2, 1982— Divide the total OID by 12 and multiply the result by the number of complete and partiel months (for example, 6½ months) you held the bonds in 1984.

if you had OID for 1984, but did not tecewe form 1999-010, or if the price you paid for the bond is more than the issue price plus accumulated OID, get Publication 1212 it provides total OID on the bands listed and genes computational information

### Line 9a

Dividends are distributions of money, stock or other property that corporations pay to stockholders. They also include dividends you receive through a partnership. S corporation, or an estate or trust. Payers include nominees or other agents. Generally, the payer will send you a form 1099-01V for these dividends

If you received dividends as a nominee for someone else, see Schedule B instructions on page 22.

Caution: Be sure to give each payer of dividends your correct social security number. Otherwise, the payer may withhold 20% of the dividend income. You may also be subject to penalties.

If the total dividends, including capital gain and notable distributions, are more than \$400.0 v) you elect to exclude qualified revested dividends from a qualified public lutility, his fit lift in 50 medius Bagin on page 22. If you received \$400 or less in dividends, include only the ordinary dividends, and the 90.

 Ordinary dividends. These are paid out of farmings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends Include:

Captale gain distributions if you have
other capital gains or lesses, you should also
enter your capital gain distributions on
enter your capital gain distributions or
propriative gains or losses, don't use it
report any other gains or losses, don't use it
instead, show 40% of your orbital gain
distributions on Form 1040, line 14.

unsurance of the state of the s

Note: Generally, payments from a Money Market Fund are dividends.

# Do Not Report as Dividends

 Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual asvings banks, cooperative banks, and ctedit unions. Remember to report these amounts as interest on line 8. Mutual insurance company dividends that reduced the premiums you paid.

# Exclusion for Dividend Reinvestment in Stock of Public Utilities

If you own stock in a qualified public utility and choose to receive you dividends in qualified common stock rather than in cash or other property, you may exclude up to \$750 (51,500 on a joint return) of the qualified formon stock dividends distributed to you. See Schedule B instructions for delast.

## Line 9b

You can exclude (subtract) up to \$100 of qualitying dividend income. If you and your goouse file a noint return, you can subtract up to \$200, regardless of which spouse received the dividends. Dividend Exclusion

Dividends must be from a domestic corporation to qualify for the exclusion. Dividends from mutual funds (other than morey market funds) generally qualify for the exclusion. The corporation will tell you how much of the dividend qualifities.

 Money Market Funds unless the corporation has told you how much of the dividends qualify, Taxable dividends from the following corporations do not qualify for the exclusion:

Foreign corporations, including dividends from controlled foreign corporetions.

Capital Gain or (Loss) Enter the gain or (loss) from Schedule D.

Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

## Refunds of State and Local Income Line 10

If you do not need Schedule D for other capital transactions, enter 40% of your capital gain distributions on line 14.

Capital Gain Distributions

Line 14

If you resend a refund for credit or offset) of State or local income bases in 1994 that you paid before 1994, you may resive you paid before 1994, you may resive to Certain Government's Repiment's altowing the credit of Symmet's showing the or begund for part of this amount as income if the election for state and redund income at the election for state and redund income areas in the year you paid the taxes resulted in a face before the compared to the same teacher in a face before the same of the same teacher in a face before the same of the same teacher in a face before the same of the same teacher in a face before the same of the same of the same teacher in the same of the same of the same teacher in the same of t Taxes

If you sold or exchanged assets used in e-trade or business, see the instructions for Form 4797. Enter the gain or (loss) from Form 4797.

Line 16

Supplemental Gains or Losses

Line 15

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 104D), or it was for a year in which you filed Form 1040A or Form 1040EZ.

Fully Taxable Pensions, IRA Distributions, and Amelities Use this line to report fully taxable pension and amount processed relations and anount processed and anount processed and are treement arrangement (IRA) distributions our receive in general, you should receive a Form W-ZP, showing the amount of your pension or annuty.

If the refund was for a tax you paid in a year for which you itemized deductions on Schoule A (Form 1040), use the following worksheet to figure the amount, if any, you must report as income for 1984.

However, see Publication 525, Taxable and Nontaxable Income, instead of using the worksheet below if either of the following applies:

The refund you received in 1984 is for a tax year other than for 1983.

Fully taxable pensions and annutities also include military retirement pay shown on form W.2P, and distributions from an IRA (including premature distributions, but not follovers).

Other pensions and annuities, including rollovers, should be shown on lines 17a and 17b. For more information, get Publication 575, Pension and Annuity Income.

You did not contribute to the cost of your pension or annuity, or

You got back tax-free your entire cost before 1984.

Your pension or annuity payments are fully taxable if.

You received a refund (other than a tax refund) in 1984 of an amount you deducted or credit you claimed in an earlier year.

1. Enfer the income lax refund
front-formers) 1999 G. . . . .
1983 Schedule Air fine 28 . . .
3. Compare amounts on intest 1 and 2 above and refer the smaller of the two amounts them and on Form 1040, line 10. This is the Lavable part of your refund. Worksheet (Keep for your records)

## Line 11

Use lines 17a and 17b to report pension and annuty income that is not fully taxable. In general, you should receive a Form W-2P, showing the amount of your pension ur, annuty. Also, use these lines to report substitutions from profits karing plans, retirement plans, employee Savings oldes, and indudual retirement arrangement.

Other Pensions and Annuities, Including Rollovers

Lines 17a and 17b

### Enter amounts you received as alimony or separate maintenance. For more details, please get Publication 504, Tax information for Divorced or Separated Allmony Received Individuals.

rollovers.

If you received social security benefits or the 1 alinoad retrement benefits for 1984, in some instances, part of these benefits may be taache. Do not use line 17 to report any of these benefits instead, see the instructions for line 21.

The pension, annuity, or employee-savings plan may not be taxable until a leter year if: Both you and your employer contributed to it, and b. You will get back your full cost in 3 years or less beginning on the date you receive the first payment.

Both stousses of former spouses may also be able to elect to have this rule apply to all transfers made after December 31, 1933, or to the states to made any instrument in effect on or before July 81, 924. For details on how to make this election, see Publication 504. In general, no gan or loss will be recognized on a transfer of property made after July 18, 1984, between spouses, or former spouses if incident to divorce. Transfers of Property Between Spouses or Former Spouses

## Line 12

If you meet the requirements of a and b above, complete the pension and annuity worksheet on page 10 to figure the tasable part of your pension or annuity. After you get back your full cost, all payments you receive are fully lazable. Your cost includes amounts are fully lazable. Your cost includes amounts

Enter the Income or (loss) from Schedule C. Business Income or (Loss)

ountibuted, which you employed to contributed, which you employed as frome.

Example.—You related in 1984 with a monthly pearlier of \$500 delivyou and monthly pearlier of \$500 delivyou and mouthly pearlier of \$500 delivyou and monthly pearlier of \$500 delivyou and pearlier of \$500 delivyou and pearlier of \$500 delivyou an expect to receive within 3 years of \$500 slinee this amount is more than your est. They are payments total \$450 delives this pearlier in the payments total \$450 delives they are played explained your pearlier in they are played explained your pearlier in they are life.

For more information on persons and annutuse, including raiload reflectment benefits treated as a employee person, gest Publication 575, Person and Annuty Income, Retrees from the Federal Ly. Civil Service Retreement and Dissability Pension and Annutity Worksheet (Keep for your records)

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ont co	cover	ii.	t rec	this
le. Enter your cost	<ul> <li>b. Cost recovered in prior years</li> </ul>	<ul> <li>Subtract line 1b from line 1a</li> </ul>	Amount received this year. Also	enter this emount on Form
e	ف	J	_t	

JOAO, line 17s.
Amount on line 2 their is not taxable (but not more than line 1)
Taxable part (subfract line 3)
from line 2). Enter here and on Farm 1040, line 17b (if zero, enter 0).

enter Uj

Note: If you had more than one pension or annuity that is soft tully haable, figure the baxable part of each separately. Enter the total of the taxable parts on Form 1040, line 170.

if you cannot recover your cost within 3 years, your must use a special method to report your persist on or amount information (the more details. See The I- an Information (tape no. 140) in the most or get to blick and the service of the method enter the amount you received this year online 170. Enter the taxable part on line 170.

Relieve Tuttheturions, "v. oliopes" is a bachtee transfer of cash or other assets from earning togram to another for example, then also work unds of rollowers to an individual reflerence arrangement (RAA, (1)) a rollower from one RA to another, and (2) a rollower from a qualified pension or profit sharing plan to an RA. Total Distributions From Profit. Sharing, Retirement Plans, and Individual Retirement Arrangements Ceutlan: Certain transactions, such as leans against your interest in a qualified alone, may be taxable distributions and may also be subject to penalties. For more information, see Publication 575

For more details on IRA rollovers get Publication 590, Individual Retirement Arrangements (IRA's). For details on other rollovers, get Publication 573.

Page 10

Page 9

Lump-Sum Distributions, Is you received a lump-sum offsithoun river a portife sharing or retirement plan, report the ordinary incume part of inter of or form DAD and the capital gain part on Schedule Of form DAD! Form DS94 shows the amount of the distribution if you are pay less as no his distribution if you are gight to use the special averaging method. This method cannot be used for furnity and distributions from IRA plans.) for more deals, gast form 4972. Stead 1D his arrow deals, gast form 4972, Stead 1D his proper Representation of form \$544. Multiple Recipient Special instructions.

If you are the beneficiary of a deceased employee or deceased fourte employee, amounts paid to you by, or on behalf of an employee beause of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. Beneficiarles—Death Benefit Exclusion

If you are entitled to this exclusion, add it to the cost of the pension or annuity.

# Rents, Royalties, Partnerships,

Enter the income or (loss) from Schedule E.

Unemployment compensation (insurance) you receive may be taxable under certain conditions Unomployment Compensation

You should receive a statement on Form 1099-G. Statement for Receivers of Certain Coveriment Poyments, showing retrieved to the total unremptoyment compensation paid to you during the year for payments in January 31, 1985

Mote: Supplemental unemployment benefits ever before a comployment benefits ever before a comployment hereit fund as waged in the year before the supplemental unemployment compression to this computation. Report these benefits on from 1040, Ime. Report these benefits

Special rules apply if you are the survivor under a joint and survivor's annuity. For details, get Publication 575

Estates, Trusts, etc. Line 18

Farm Income or (Loss) Line 19

Enter the income or (loss) from Schedule F. Lines 20a and 20b

Taw Tip: If you included in income for 1979 for a later year. Unemploying the comparation benefit with revert for comparation benefit within week for comparation benefit within week miding before Overnian 1.1 1978; young withing before Overnian 1.1 1978; young Tips of the comparation of the compar

To see if any of the unemployment compensation is taxable, fill in the worksheet that follows:

# Unemployment Compensation Worksheet (Keep for your records)

Check only one box

A Single—series \$12.000 on line 8 below.

B. MarmOnling a light return—enter

C. Mandon fulling a long the standard with your source at any time during the year—enter on line Belowing the year—enter \$12,000 on line 8 below the year—enter \$12,000 on line 8 below the year—enter \$12,000 on line 8 below the year—enter \$12,000 on line 8 below tong the year—enter \$12,000 on line 8 below 10996. Enter neer and on form 10,000 line 20e.

2. If you received an overpayment of unemployment compensation in 1984 and repaid if in 1984, enter the repayment her. Also write 'repayment' and show the amount repaid on the dotted line to the left of line 200.

3. Student lime 2 from Into 1

And the ammust shown or from Into 1

1040, Inter 2 from Into 3

1040, Inter 3 from Into 3

His igner 3

His igner 4

6. Add the amounts shown on From 1

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\$12,000 if you checked } box A or 0, or 8. Enter { \$18,000 if you checked box B, or (0 - if you checked box C) 7. Subtract line 6 from line 5 ....

Taxable unemployment compensation. Enter the amount from line 3 or line 10, whichever is smaller Also enter this amount on Form 1940, line 20b.

# Lines 21a and 21b

Begnning in 1984, social security benefits yourseeword may be based pin some instances. Social security benefits include any monthly benefit under the social Security Act or a tier 1 raincad retriement health Whomes, social security health of the social security health of the social security health of the social security benefits do not include any Supplemental Security Income (SSI) payments. Social Security Benefits (and Tier 1 Raliroad Retirement Benefits)

You should receive a Form SSA-1099 showing the paid to you for 1984, and the amount of any social security benefits you regal in 1984. You should receive this statement by January 1, 1985, if you receive that I railload retirement benefits, you should receive form RRP 1,095, for more information on the taxability of social security benefits, get believed by January 1, 1985, if you should receive form RRP 1,095, for more information on the taxability of social security benefits, get Security Benefits (and Ter I Railroad Security Benefits). Use the worksheet that follows to see if any of your benefits are taxable.

Before you begin to complete the worksheet on page 11, you should complete Form 1040, lines 7 through 20b, 22, and 24

itemze deductions on Schedule A. Outside selepperoxis solvoid claim finel fusiness expertes on line 25 by using form 2106. For defails, see Tale 7 at findination (Lape no 214) in the index or get Publication 463, Travel, Entertainment, and Giff. Expenses earthern Donn report aby manner from self-employment on time 22. If you do have self-employment on time 22. If you do have self-employment you must be reported for Scholie F. And you may supplyer paid at the business separates should be supplyed and you for business supplyed bed subject to the pay use and the aby more than you soult for the partial self-employment in the 7 unless though on the 2 unless they were already included in your form W.2.

through 29 as they apply to you. You will need to complete these lines of Form 1040 to be able to figure the taxable part, if any, of your benefits.

Caution: If you take the foreign aarned

Examples of income to be reported on line 22 are.

recome exclusion of foreign fives rectition on Archives arctitistion of foreign 2555, you claim an exclusion of foreine from sources within U.S. possessens on Form 4563; or you exclude income from sources within Floaring from the worksheet below for figure the lazable part, if sny, of your figure the lazable part, if sny, of your figure that the worksheet in Publication 315.

P Prizes, awards, and gambling winnings

• Proceeds from Obteres, silles, etc., are
gambling winnings You must report the full
amount of your winnings on this line. You
cannot offset losses against winnings and
report the difference

If you had any gambling losses, you may lift you had any gambling losses, you may like free as as an femanced deduction on Schedule A However, you cannot deduct more losses than the winnings you report • Repayment of medical appearses or other items such as real estate lases that you deducted in an earlier year if they reduced your last.

Social Socurity Benofite (and Tior 1 and Social Socurity Benofite)

Worksheet (Keep for your records)
Check box A. B., C. or 0 below, whichever against upon Check only one box. Then go on te line 1 of the workshet below.

A. Single- enter £25,000 nine B below 532,000 nine B below 532,000 nine B below 6

C. Marred not lines a joint return and lived with your spoase at large I joint return and lived I will be seen to the seen and the I would be seen and I will be seen and I will live with your spoase at any time if Bellow

1. Enter the total amount from Box 5 of ALL your Forms SSA-1099 and Forms RRB-1099 (if applicable)

Amounts you recovered on bad debts:
It if you getterful an earlier year.
Net operafiling lost. If you had a net
flowerful got all you had a net
flowerful to 1864, enter it as a minust figure
on in a 2.2 A traft a statement showing how
you figured he amount See Publication
3.3 Net Operafiling Losses and the AFR isk
Limits, flor more defails

Total Income Line 23

Mether (first 1, test ock 14, start of the s

Add the amounts in the column for line 7 through line 22. Enter the total on line 23.

## Adjustments to income Line 24

Moving Expenso

It is you reserved any orthers treamed and 1984. The arministable that was not handle in another than the state of the sta

Employees and self-employed persons (including persons and including persons.) The control of the persons of the control of th

If you meet these requirements, you should see form 3903 to featist. Use form 3903 to faure the amount of moung expenses to show on hine 24. If you moved outside the United States or its possessions, see Form 3903 F. If your employer paid for any part of the move, you must report that as riccome on Form 1040, line 7. Your employer should give you Form 4782 and include that a mount in tetal wages, toos, and other compensation on Form W.2.

8. Enter \$25,000 if you checked box A or D. or 22,000 if you checked box 8. or 22,000 if you checked box C. Or if you checked box C.

9. Subtract line 8 from line 7

First, enter on Form 1040, line 21a, the annual result a labove.

Then, compare amounts on innes. 2 and 10 above and enter the smaller of the two amounts on this line and also on Ferm 1040, line 21b.

9. Substactine 8 from line 9 house than 90 and enter any amounts of hine 5 are of less, stop here Do not enter any amounts on hine 21s and 21b because none of your benefits are busble. Otherwise, go on to line 10. Divide the amount on line 9 by 2

from work), and meals and lodging can be deducted on hin £ 25 by usang Form 2106 even if you do not itemze edeductions on Schedule A lol other business expenses, such as union or professional dues, toos, and uniforms, can be deducted only if you You can deduct certain business expenses that were not paid by your employer. Travel transportation (but not commuting to and Employee Business Expenses Line 25

Use line 22 to report any income you can't find e ploce for on your return or other schedules. Also show the neture and source of the income.

### Lines 26a and 28b Payments to an Individual

Retirement Arrangement (IRA)

Voc can deduct on tine 25p payments made to your IRA (including those made under a Smpilled Employee Penson (SEP) plan of the application for plan has receipt deductible employee from the plan has receipt deductible employee. The man will be 25p end postnorms with a SEP take the deduction on tine 27.

You should receive a statement showing pyoments made to your Mar in 1984. (The trustee or issuer of the plan will also proude TRS with this rundrimation.) Use this amount when you' igue; your IRA deduction, BUT please note the following.

If you made payments to your IRA in 1984 that you deducted on your 1983 Form 1040, do not include those payments on your 1984 tax return

If you made payments to your IRA in 1985 (by April 15, 1985) that you want to deduct on your 1984 Form 1040, be sure to include these payments when you figure your IRA deduction for 1984

If your IRA deduction on line 26a is less than your IRA payments and you do not withdraw this excess payment before your return is due, you must file Form \$3.29 and pay the tax due on the excess payment.

If you are married and you and your spouse work and you both have IRAs, figure each spouse's deduction separately. Then combine the two deductions, and enter the total of the two amounts on line 26a

If you are married and made payments to your onoworking spouse's IRA for 1984, you must file a joint return for 1984 to deduct these payments.

Note: If you are divorced and a nonworking spouse's IRA was set up for your benefit spouse's led use may apply. See Publication 590, Individual Retirement Arangements (IRA's), for details.

 On not include rollover payments in figuring your deduction. See line 17 instructions on page 10 for more details on rollover payments. Use the worksheet on page 12 to figure your IRA deduction. However, if any of the following apply, use the worksheet in Publication 590 instead of the one on page 12 to figure your deduction.

your IRA under a SEP plan. Under a SEP plan. Under a SEP plan. Under smallest of the amount of your engloyer's payments to your SEP. IRA that is included in your income. ISSe of your wages on other earned income. or \$30,000 Your employer made payments to your IRA under a SEP plan. Under a

You made deductible employee contributions (DECs) to a qualified employer plan.

Tour IR A—Complete lines 1 through 4 rf you worked and had an IRA (1f you are married and don't souchs awork and both have IRAs, figure each spouse's deduction separately) IRA Worksheet (Keep for your records)

Caution: You must be self-employed to claim this deduction. Sole proprietors and partners enter the allowable deduction for contributions to your Keopi (H.R. 10) pian and your SEP on line 27 Payments to a Keogh (M.R. 10) Retirement Plan

1s. Amount paid to your IRA in 1984 that you are deducting for 1984

 Defined-contribution pien. — This plan provides an individual account for each provides an individual account for each to the plan are geared to the employer's profits, the plan is a point, sharing plan if payments are not based on the employer's profits, the plan is a money purchase person plan. There are two types of Keogh retirement plans Meet: Do not ricide on fire 1a any around you put in 1884; Do not ricide on fire 1a any around you put in 1884 and deducted bour 1885 return rolews payment and to your RA in 1895; When It 1895 when It 1895 when It 1895 were set returned to your RA in you are returned for 1985.

Defined-benefit plen.—The deduction for this type of plen is determined by the investment needed to fund a specific perferient age Write "DB" on the line to the left of the left of the left of the left of the left of the order.

 defined-benefit plan

2a. Enter your wages and other search income from Form 1040, minus any deductions you claim on line 23 of Form 1040. (Do not include your seasons income and do not reduce your wages by losses from self-employment.)

ic. Add lines is and ib Enter the total

For more details, get Publication 560, Self-Employed Retirement Plans

### Line 28

2b. If you file form 2553, Foxego Earned Income for 1994, enter the amount from file 37 of Ferm 2555, (Note II you ercluded 1993 foxego asched income on your 1964 Farm 2555, see the Form 2555 instructions)

The form 1099-1NI given to you by your bah of savings and bah association will show the amount of any penalty you were charged because you without which storm your fine savings depast before its savings depast before its saviet to media the white the saviet on media the white the way with the saviet to media the where it means on form 1040, fine (i) Penalty on Early Withdrowal of Savings

\$2,000

2c. Subtract line 2b from line 2a Enter the result

Maximum amount
 Compare amounts or

### Line 29

Consider amounts on lines 1c, 2c, and a mounts that entire the maillest of the titree amounts on the first of the titree amounts (RAITE 4) your chown king soous. Stop here and enter the another stop here and enter the another stop here and enter the another stop here and enter the another stop here and enter the another stop here and mission and stop the stop of this soon and stop the stop of the st

Allmony Pald Complete lines 5e through 10 ONLY if you made payments to your noworkings spouse's IRA.

5e. Amount pard to your norm through to your norworking spouse's IRA in 1964 that you are deducting for 1964 that you are deducting for 1964.

You can deduct periodic payments of almony or sparate maniferance made under a dimony or sparate maniferance made under a victor of court of also deduct has been counted as court decree for upone of the first of a stee march 1, 1954, or a decree for support effections, voluntary payments not made under a court order or a support yet frements, voluntary payments not made under a court order or a post-cire of as child support for dealist, see index or get Publication 504. Tax index or get Publication 504. Tax index or get Publication 504. Tax indemation to Divorced or Separated individuals. Note: Do not include on line 5a any amount you paid in 1984 and deducted on your 1983 return, or any rollover payments

Sb. Amount paid to your non-working spouse's IRA in 1985, by April 15, 1985, that you are deducting for 1984 Sc. Add lines Sa and 5b Enter the total

## Line 30

Deduction for a Married Couple When Both Work

\$2,000

Enter the amount from line 2c above
 Maximum amount
 Compare amounts on lines 5c.

Compare amounts on lines 5c, 6, and 7, and enter the smallest of the three amounts on line 8

 both you and your spouse have qualified earned income, and you are marned filing a joint return, You can claim a deduction if

you do not exclude income earned abroad or in U.S. possessions, or claim the foreign housing deduction

Add amounts on lines 4 and 8 and more that the cloth, but do net ander more than \$2.250.
 Anomare amounts or lines 6 and 9 and enter the smaller of the two amounts on line 10 Also enter his amount on form 1040, line 26a.

Complete Schedule W (Form 1040) to figure the amount of your deduction Other Adjustments

If you can claim any of the following adjustments, include it in the total on line 31. Be sure to identify it to the left of the total and show the amount Caution: You must enter on line 26b the lotal samount of payments, if any, you made in 1985, that you included in the total amount you deducted on line 26a.

Foreign Housing Deduction.—If you have income camed aboract and you claim a deduction for foreign housing expenses on form 2555, anter your deduction on line 31 Wrife "Form 2555" in the space to the left of the total. Forestation/Retorestation
Amonthistion—If you can blam a
deduction for amoritation of the casts of
forestation or reforestation and you do not
have to file Schedule C or Schedule F for
this activity, enter your deduction on line
31. Write "Reforestation" in the space to
the first of the folds.

Repayment of Sub-bay Under the Trede Act of 1974. — "If you repaid supplemental unemployment benefits (sub-jas) final you periously reported in more because you became eligible for payments under the Trade Act of 1724, en

# Add lines 24 through 3D. Include any of the amounts you wrote in to the left of this total. Enter the total on this line. Line 32

Total Adjustments

Line 31

Subtract line 31 from line 23. If time 32 is less than \$10,000, you may be eligible to that the Earned Income Credit. Please see the instructions for line 59 on page 16. Adjusted Gross Income

If line 32 is less than zero, you may have an art operating loss stat you can carry to another las year If you carry the loss back to coeffer years, see Form 1045. For more information, get Publication 536, Net Operating Losses and rithe Art Risk Limits

## and Some of Your Credits IRS Will Figure Your Tax

If you want us to, we will figure your tax for you. If you badd foo much, we will send you a refund It you did not pay enough, we will be bill you for the baliner by own will not be be been sown will not be been graded in the penalty for take bayment If the bill for tax due is paid within 30 days of the notice date or by the due due die bir your return, whichever is slater.

We can figure your tax if you meet all of the conditions described below

All of your income for 1984 was from one or more of these sources

e. Salaries, wages, and tips

 You do not file Schedule G, Income You do not itemize deductions d. Pensions or annuities c. Dividends.

 Your adjusted gross income (line 32) is not more than \$50,000 You do not file Form 2555, Foreign Earned Income.

Page 11

Page 12

Exception 2. You don't heve to use Schedule A if you know that your eaned income \* is more than your itemized deductions: instead, use the worksheet on his page after completing line 33 oil Forn I Jody and enter your earned income on line 3 of the worksheet. You (and your spouse if you are filing e joint return and joint return) sign and date your return and meil it by April 15, 1985.
 You don twant eyt of your return applied to next year's estimated tax.
 You give the second in information so that we can feet the tax. Please read the following instructions:

Note: If your unearned income is less than \$1,000, you don't have to use Schedule A or the worksheef—enter zero (0) on line 342 and go on to line 34b.

a. Fill in the parts of your return through line 37 that apply to you. The Line-By-Line Instructions that start on page 4 explain how to fill in your return.

In any case, be sure to check the box below line 34a.

C. You file Form 4563 and exclude income from sources in U.S. possessions. (Please ese Dublication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.) B. You are married, filing a separate return, and your spouse itemizes deductions.

You had dust status as a nonrealdent allen for part of 1964, and during the rest of the year you were either a resident alens or a U.S. citzen. However, you do not have to itemize if you life a joint return with your spouse who was a U.S. citzen or resident at the end of 1964 and you and your spouse gees to be based on your combined worldwide income. b. Read lines 41 through 64. Fill in the lines that apply to you but on foil lin the Total lines. Please be sure to fill in line 57 for feetal income tax withheld. See the instruction below if you want us to figure your Credit for the Elderly and the Permisently and Totally Disabled or Eamed Income Gredit.

c. If you are filing a joint return, use the space under the words. "Adjustments to throme" on the front of your return to show your taxable income and your spouse's taxable income separately.

After you've completed Schedule A:

e. If Schedule A, line 24, is more than line 25, enter the amount from Schedule A, line 25, on Form 1040, line 34a. Do not complete the worksheet below. d. Fill in any forms or schedules asked for on the lines you completed and steech them to the felum when you file it.

We will figure aone of your credit too.
Fill in your return through line 37 as explained above. Follow the instructions below and sign, date, and mail fabore the below and sign, date, and mail there credits if you qualify. 

b. If Schedule A, line 25, is more than line 24, do not fill in Form 1040, line 34a. Go to the worksheet below instead and complete it to figure the amount to enter on Form 1040, line 35.

Schedule R.—Check the box for your filing status and age, and fill in lines 11 and 13 if applicable.

Worksheet (Keep for your records)

1. Enter the amount from Form 1040, line 33

Esrned Income Credit. —On line 59 of your return, write "EIC."

**Tax Computation** Line 34a

Also, complete Part II of Schedule R if applicable.

You will fall into one of these three classes below:

2 If you checked from 1040. Piling State Box 53.400.

5 of 4 series 12.300.

3. Enter 18.200.

3. Enter the amount from Schedule An interaction to the 2.4 for interactions for form interactions

You choose to itemize, or You do not itemize. The three classes are described below. You MUST itemize deductions, or

You MUST Itemize Deductions You must itemize deductions if:

A. You can be claimed as a dependent on your parent?, your parents, teturn and half interest, dividents, or other unearned income of \$1,000 cmo. Generally, this means that you must complete and attach Schedule A and complete the worksheet on this page. However, there are two exceptions to this rule.

Example. — Walter Green is single and is claimed as dependent on his parents return. Walter's adjusted gross income. Form 1904 jim e33, is \$4000. Of this amount, \$1,500 was vages and \$2,500 was undermed income that he received as a beneficiary of a trust Because Walter is being claimed as a dependent on his trist. The example below may help you to complete this worksheet. Exception 1. You don't have to itemize deductions on Schodinke An complete the worksheet if you have earned income of \$4,3,00 or more it single \$4,70 or more it married lining separate return). Enter extend to income 3 and 30 on to ince \$45.

parents' return and has unearned income of \$1,000 or more and sented frome of less that \$2,300, he must use the worksheet. His total interned adductions are only \$500. Since this is less than his sented income (a.1500), he does not have to complete Schedule A. Walter enters \$2,300, his zero backed amount for a single individual, on line 2 and his semed income on line 3. He completes the worksheet as shown below and enters the worksheet as shown below and enters the total of \$4.00 or form 1.040, line 35. He then completes his return using the instructions that follow line 35.

\$4,000 2 Zero bracket amount for a single individual 52,300
3 Earned income 1,500
4 Subtract line 3 from 1 Adjusted gross income

\$4,800 Note: If Walter's itemized deductions had been more than his earned income, he would have had to complete Schedule A first. 5 Add lines 1 and 4. Enter here and on Form 1040, line 35

You may choose to itemize your deductions if you are: You Choose To Itemize

Married and filling a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than \$3,400.

Married and filing a separate return, and your demized deductions are more than \$1,700.
 Single, or a Head of household, and your remized deductions are more than \$2,300.

If you do nemze, complete and attach Schedule A and enter the amount from Schedule A, line 26, on Form 1040, line 34a. Caution: Certain faxpayers must itemize even though their temized deductions are less than the amount shown above for their filling status. See "You MUST itemize Deductions" on this page

You Do Not Itemize

If your itemized deductions are less than the amounts thoma above for your fling status (or you choose not to femize), enter zero on line 34a, unless you MUST itemize as described on this page.

 Earned Income is income you receive for personal services you have performed. It includes wages, salaries, tips, and professional fees Generally, your canned income is the lotal of the amount(s) you reported on Form 1040, lines 7, 12, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation

If you were engaged in a trade or business in which both you services and capital were important income producing factors, our earned from which the services you performed However, the assend circums with the busin to the reservices you performed. However, the assend income way not be removed to the services you performed. However, the assend circums way not be more than 3D general of your share of the not fortific from the business of your share of the not profits from the business.

Deduction for Charitable Contributions

You may deduct past of your charitable contributions on the 3dp it you do not treat your deductions on Schedule (from 11dp). The amount you deductions on Schedule deduct depends on your fulling state is a defined for generation. You actually gave to a qualified or generation. Include which you gave to, of not include with you gave to, of not include your actually gave to admission standard grantations are churches. United Way, and nonprofit schools and hospitals.

Contributions can be cash (including checks and money orders), property, or out-of-pocket expenses paid to do volunteer work for a qualified organization.

For more details on what qualifies as a charitable contribution, see the instructions for contributions that begin on page 20. Use the worksheet that follows to figure your deduction.

Charitable Contributions Worksheet (Keep for your records) Cash contributions (including checks, money orders, receipts, or other written evidence) Other contributions.

3. Titler Confination of 2 in the order of 2 in the order of 2 in the order of 2 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the order of 3 in the 3 in the 3 in the 3 in the order of 3 in the 3 in the order of 3 in the 3 in the order of 3 in the 3 in the 3 in the order of 3 in the 3 in the 3 in the order of 3 in the 3 in

Exemptions Line 36

Multiply \$1,000 by the total number of exemptions you claimed on line 6e. Line 38

To figure your tax, use one of the following methods

Also use the Tax Rate Schedules if you figure your tax using You must use the Tax Rate Schedules to figure your tax if your taxable income is \$50,000 or more. Tax Rate Schedules

Income Averaging, Schedule G.—You may pay this start by the may pay the month of the may be a start by using the method if there has been a lage increase in your income this year. In some cases you may been if you'l 1984 income did not increase stous handly the will depend on the amount of you was able to see if you quality three bases years (1981) set. 1895) det.

Fax Table

Be sure you use the correct column in the Tax Table After you have found the correct tax, enter that amount on line 38. There is an example at the beginning of the table to help you find the correct tax If none of the above conditions apply to you, you MUST use the Tax Table to find your tax.

Note: The allowance for the zero bracket emount and the tax rate reduction have inready been built into both the Tax Table and the Tax Rate Schedules for you. Line 39

Check the box(es) on line 39 to report any of the additional taxes listed below Form 4970, Tax on Accumulation Distribution of Trusts. Additional Taxes

Line 45

Form 4972, Special 10-Year Averaging Method. Form 5544, Multiple Recipient Special 10-Year Averaging Method

Credits Line 41

Gredit for Child and Dependent Care Expenses Dependent Care Expenses You may be able to take a credit on line 41 You may be able to take a credit on line 41 of paymants you made for child and disabled dependent care while you ground your spouse if you are married) worked or looked for work.

The credit is allowed if you kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herself. Use Form 2441 to figure the amount of any credit.

Please see Form 2441 for more information, including special rules for divorced or separated taxpayers and certain employment taxes for which you may be liable.

Line 42

Credit for the Elderly and the Permanently and Totally Disabled agenment in 1984, you may be able to take this credit and reduce your tax, if by the end of 1984, you were. Age 65 or over, or

 Under age 65, you retired on permanent and total disability, and you had taxable disability income in 1984. For more information, see the separate instructions for Schedule R. Credit for the Elderly and the Permanently and Totally Disabled. Enter the credit on line 42

If you want IRS to figure the credit for you, see on pages 1.2 and 13 IRS WIII Figure Your Tex and Some of Your Credits.

Line 43 Residential Energy Credit

Form 5695. Residential Energy Credit, tells you which energy saving items qualify and how to take the credit. Also, see Publication 903. Energy Credits for Individuals, for more information. Generally, if you installed energy saving terms in your principal residence during 1984, or you have an energy credit carryover from a prior tax year, you may take a credit against your tax

Line 44

Partial Credit for Political Contributions You may take a tax credit on this line for contributions to candidates for public office and to newsletter funds and political committees of candidates and elected public officials

Caution: Do nof take this credit for the \$1 or \$2 you checked to go to the Presidential Election Campaign Fund.

To figure your credit, add up the amounts you gave. Erithe half of this fold on the 44, but do not enter more than \$50 (\$100 ir you after more than \$50 (\$100 ir you after marred and thing a joint return). Wets: You cannot deduct political contributions as Chartable contributions.

For more information, please see Publication 585.

Add amounts on lines 4.1 through 44 and enter the total on line 45. These are your total personal credits. Line 46

aboutest the amount on line do from the amount on line do and of from the amount on line do from the However, if the amount on line do is more than the amount on line do for one enter less than the amount on line do for one enter less than zero (t) on line do Because your total conceits on lines 45 amount be more than your tax shown on line do. This is our net fax halling before whe lonegn tax credit and business and other credits.

Line 47

Form 1116 explans when you can take this credit for payment of income tax to a foreign country. Also see Publication 514. Enter the credit from Form 1116 on line 47. Foreign Tax Credit

General Business Credit Line 48

For tas years beginning in 1994, the investment redeft, jobs cented i and slobel in less credit have been combined into one general numers acredit. Check this bucket, and intend 81 you can take any of these three credits. Our to appropriate event from (as described below) to ligue the credit into med 81 you can to ligue the credit into make only our credit, effect on the 48 the amount of the credit from the form

However, if you take two or more of these credits, you must also complete form **38.00** to ligare the total credit and enter on line 48 to roun from **3800** Also be sure to check the box on line 48 for Form **3800** form **3468**, Investment Credit. You are form **3468**, Investment Credit. You are

a liewed or centil to measure an order of the form 3468 to kyure the create the form 3468 to kyure the create the form 3468 to kyure the create as business employer who their specie who are membrased to faced shall know are membrased to faced shall be form 3468 round 3968 to kyure from centil to form their species who are membrased to faced the form 3968 to kyure from 5884 if you have a Will creat form 6478. Alknoho faces for their lifty out self straight alcohol or an alcohol mixture business, you may be able to take a credit for the self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order to their self-order order order order order to their self-order or

Line 49

Also include in the total on line 49 any of the following credits Add amounts on lines 47 and 48 and enter the total on line 49

A credit is allowed for the sale of qualified fuels produced from a nonconventional source See It. R. Code section 29 for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Credit for Fuel From a

To figure the amount of social security tax on unreported tips, complete Form 4137 and attach it to your Form 1040. Enter the tax on this line. Attach e separate schedule showing how you figured the credit in the figured the credit in the total for line 49. On the dotted line next to this total, write "FNS" and show the emount

Gredit tor increasing Research
Activities
Activities
and experimental expendituse paid or
incurred in carping onyour rade or
business, 1945 From 505 for figure the
credit include the credit in your lost indivine
Research and show the amount.

Line 50

Subtact line 49 from line 46 and enter the result on line 50. If the amount on line 50 is zero or less, enter zero (0). This is your tax after credits and before other taxes Tax After Credits

You may be charged a penalty equal to 50% of the social security lax due on tips you received and did not report to your employer.

Be sure all your tips are reported as income on Form 1040, line 7

Other Taxes

Self-Employment Tax

If you had self-employment income in 1984, and a said said under \$43 Notion is ages from which social security text or RRTA fat was withheld, you may have to pay self-employment tax. Please see Schedule SE (Fern 1904) and instructions if you have to pay self-employment tax, enter the annount from Schedule SE. Line 52

Add lines 50 through 55. Put the total on line 56 Also include on line 56 any of the four taxes listed below that apply

Alternative Minimum Tax

You may be liable for the afternative minimum tax if your adjusted gross income added to your tax preference items total move than:

\$40,000 of marned filing jointly or

surviving spouse, or \$30,000 rf single or head of household, or \$20,000 rf married filing separately

Tax preference items include

All-Savers interest exclusion;

If you received certain premature distributions from an annuity confract, you may have to bey a 5% penalty tax on the taxable part of the distribution 5ee
Publication 575 for more details.

amortization of certified pollution-control facilities; dividend exclusion;
 eccelerated depreciation;

Include the amount of the penalty in your total for line 56. On the dotted line next to this total, write "Section 72 penalty" and show the amount.

capital gain deduction: mining exploration and development costs: reserves for losses on bad debts of financial institutions;

e incentive stock options; e inkangble dilling costs, and e circulation and research and experimental expenditures. Get form 6251 to see if you are liable for this fax.

Line 53

See Form 4255 for details. Enter any tax from Form 4255 on this line. You may owe this tax if you disposed of investment credit property before the end of its useful life or recovery period. Tax From Recapture of Investment Credit

Social Security Tax on Tip Income
Not Reported to Employer
If you received tips of \$20 or more in any
month and you did not report the full

Golden Perachute Peyments. — Golden parachute parachute parachute parachute sparents are certain payments are compensed then if confrol of the corporation changes. If you received an excess perachute payment, by our mist pay a textual lo 20% of this excess payment include the amount of this tar in your fortal for ine SG. On the dotted ine mexit to this clicial write "Gapt" and show the amount of this field. amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips. To determine the emount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 54, enter the tax and on the dotted line next to ft, write "RRTA."

li you received a Form Wi-2 that includes a paractule payment, the amount of lax withheld on any excess payment should be defentled and box 1.56 Form W-2. Include the amount from Box 16 of Form W-2. In the total for line 56 of Form 1040.

If you received a Form 1099-MISC that includes a parachite payment, any excess payment will be separately identified on Form 1099-MISC Multiply the excess payment by 20% to figure the amountfunctude in the total for line 56 of Form 1040.

Payments Line 57

If you owe tax on any early distributions from your IRA, any excess payments made to your IRA, or any excess ecompulations in your IRA eccount, use Form 5329 to figure the tax Enter the total tax on line 55

Line 56 Total Tax

Tax on an IRA Line 55

Add the amounts shown as Federal income to withheld on your Forms W-2, W-2G, W-2P, and 1099R. Enter the total on line 57. Total Federal Income Tax Withheld

income, or other income you received during 1984, include the amount withheld in the total on line 57. On the dotted line next to this total, write "Form 1099." Backup Withholding. — If you were subject to backup withholding on dividends, interest if the amount on line 57 includes amounts withheld as shown on Form 1099R, on the dotted line to the lett of line 57, write "Form 1099R"

Line 58

Enter on this line any payments you made on your estimated Federal Income Lax (Form 1040-ES) for 1984. Include any oversayment from your 1983 return that you applied to your 1984 estimated tax 1984 Estimated Tax Payments Section 72 Penelty Texos.—If you are on where a key implyope and received income from a Keegin (FA. II) plant on the state of the state of the distribution of the state of the distribution will never to pay a penelty bit of II) program will never to pay a penelty bit of II) program more details. Of II from were an interest of the your methody of squalled plant, and received more from the program of the penelty bit of the penelty of the p

If you and your spouse pard joint estimated to be to be a mount paid. Only can each claim a part of it peace service so the property of the peace to be to so the peace to the peace to the peace to the peace to the peace to the sparate returns. If you or your spouse pard separate estimated tax, but you are now filing a joint income tax return, add the amounts you esch paid. Advence Eurned Income Credit (ELC)
Advence Eurned Income Credit (ELC)
Advence In Junior Recognish advance ELC
Entrements the are the will be 50. On the
Oppiners in your Uses for line 55. On the
Oppiners in your Uses for line 55. On the
Oppiner In Secure Income Credit
And Show the amount of semed moone credit
that you can actually Islae will be figure credit
that you can actually Islae will be figure on
entered on line 59.

Olvorced tapapera.—If you were divorced during 1984, you may have made joint estimated tax opaments with your furmer spouse. It is, pease enter you'l former spouse is social security number in the block provided on the forting of form 1900 in the upper right come of the return, above the social security runthers. write "ON". Follow the above instructions even if your spouse died

If you were divorced and remained in 1984, anter your were divorced and security immber in the block provided on the fort of form 1040. Also, enter your former spouse's social security number in the upper fifty comes dower the block of the presence of the provided of th

Uncollected Employee Social Security and RAT As on Pilot As and Pilot As and Pilot As and Pilot As and Pilot As and Pilot As and Pilot As and

Page 15

Earned Income Credit

The sarred function credel highs many tangens who have a bill and have mecomes under \$10.000 H you can take the earted mover credit, you can subtract in from its you one or get a refund even if you credit can go as high as \$500 credit can go as high as \$500.

Who Can't Take the Earned

You can't take the credit if

 you are married filing a separate return (Filing Status Box 3); or your income is \$10,000 or more, or
 you are single (Filing Status Box 1), or

you file Form 2555 to exclude income earned overseas or to exclude or deduct certain housing costs, or

If you can take the credit, enter on line 59 the credit from line 5 or line 6c of the worksheet on this page, whichever applies you file Form 4563 to exclude income earned from sources in U.S. possessions

If you want IRS to figure the credit for you, see IRS WIII Figure Your Tax and Some of Your Credits on pages 12 and 13

 earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), line 9 wages, salanes, and tips Earned Income Includes:

 anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet— Housing allowance (or rental value of a parsonage) for members of the clergy

Definition of Child. In general, for purposes of this credit, your child includes Earned Income does not include items such as interest, dividends, social security payments, welfate benefits, veterans' benefits, workmen's compensation or unemployment compensation (insurance) b. Meals and lodging.

your stepchild, or adopted child your son or daughter.

If your filing status is merried filing e-joint return or quelifying widowe(e) with dependent child, your child also includes a child pieced with you by an authorized placement agency for adoption by you, or a foster child (any other child, such as your grandchild, amon you cared for as your own child for the whole year.

If your filing status is heed of household, your child elso includes a descendant of your son, daughter, or adopted child.

For more details about the credit, get Publication 596, Earned Income Credit

To see if you can take the Earned Income Credit, answer the questions below.

 Did you receive any wages, salaries, tips, or other earned income (see "Earned Income Includes" on this page)? 1. Is the amount you listed on Form 1040, line 33, less than \$10,000?

**2** 🗆 

3. Did you have a child (see "Definition of Child" on this page) who lived with you in the same principal residence in the U.S. during all of  $1984^\circ$   $\square$ 4. If you checked Filing Status box 2 or box 5 on Form 1040, did you clear your chid as a depondent on cern 1040, line 66? OR lify you checked Filing Status box 4 on Form 1040 and your child was married for 1984, did you claim that child as a dependent on Form 1040, line 66.0 OR

If you answered NO to any question, you can't take the earned income credit. Do not fill in the worksheet below instead, write "NO" on line 59 of form 1040If you checked Filing Status box 4 on Form 1040 and your child was unmarried for 1984, did you enter that child's name on Form 1040, line 4 (or line 6c if you claimed that child as a dependent)?

If you answered YES to all the questions, you may be able to take the credit. Use the worksheet below to figure the credit. You may be able to receive advance payments of the credit by filing **form W.S** with your employer. Please note that some of the rules for taking the credit and receiving advance payments of the credit will change for 1985. For more details, see Publication 596.

Earned Income Credit Worksheet (Keep tor your records)

To figure your credit, fallow the instructions below.

 Enter the amount from Form 1040, line 7, plus any other compensation from your employer, regardless of whether it is taxable Schredus SE, Inte 9 Hewever, if you use the aption in this St. from Schredus SE, Inte 9 Hewever, if you use the aptional method to ignor verse temployment has, see Pollachton 956 for more information before entering an amount on inte 7.1 Hypur base self-employment corner that you reported on inte 1.2 Hypur have self-employment oncorn that you reported on inte 1.2 Hypur have self-employment and religious workers, see Publication 517, to not include it here (Chergy and religious workers, see Publication 517).

Adjusted gross income. Enter the amount from Form 1040, line 33. If the amount on line 4 is \$10,000 or more, stop here you cannot take the credit Otherwise, go on to line 5 or line 6, whicheve applies Earned Income. Add lines 1 and 2 However, if line 2 is a loss, subtract line 2 from line 1. If line 3 is zero or less, stop here, you cannot take the credit. If line 3 is more than zero, go on to line 4.

5. If Ime 4 above is \$6,000 or less, use the amount from line 3 above to find your credit in the table on page 43. Enter the credit have and on Form 1040, line 59. 6. If line 4 above is ayer \$6,000:

Enter the amount from line 6s or 6b, whichever is smaller, here and on form 1040, line 59 Eind the amount from line 3 above in the table on page 43 and entler the credit for that amount here.
 Eind the amount from line 4 above in the dabe and enter the credit for that amount here. Ļ

Page 16

# Amount Paid With Form 4868 (Extansion of Tima To Fila)

if you filed Form 4868 to get an extension of time to elife form 1040, enter the emount you peid with that form. Also include any emounts paid with Form 2688.

Excess Social Security Tax and RRTA Tax Withheld — Two or Moro Employers

If you had two or more employers in 1984 who tagether policy ourself has 373 800 the second of the s

figure this seperately for yourself end your spouse apouse. Complete the following worksheet to see if you can take the credit.

If you worked for two more railroad anippless, see your employer for information on flow to lightly your creess first have been used by the seed of th

# Workshaat (Keep for your records)

1. Add all social security tax withheld (but not more than \$2,532.60 for each employer).\* Enter total hare

3. Add lines 1 and 2 above. -2, 552.80 \*Note: It is minute to it into 0.1 \*Note: It is more than \$2.52.60, you should ask the employer to manufall the access to you. You cannot take credit for it on your return. 5. Subtract line 4 from line 3. Enter this amount on line 61.

Excess Noopital Insurance Benefits Tax. If no you were a U.S. Government mappingen in the 1.3% hospital insurance benefits (Medicare) tay, you may be entitled to a credit for excess medicare tax paid in 1.3% hospital insurance benefits. you had other wages subject to social security tax or RRTA tax, and

# 2. your government wages plus any combination of social security wages, or RPTA wages, total more than \$37 800. See Form 4469, Computation of Excess Organization of Excess of Poppital Insurance Benefits Tax, for more details. Line 62

Credit for Federal Tax on Gasoline and Special Fuois

If you can take a credit for tax on gasoline and special fuels used in your business. (including qualified taiclass), or for certain diesel-powered cars, yans, and light trucks, pleases attach Form 4.136. Enter the credit or line 62.

Regulated Investment Company Credit Enter on this line the total amount of the credit from Form 2439. Be sure to attach Copy 8 of Form 2439.

Include any credit from Form 4469 in the total on line 63. On the dotted line rext to this total, write "Form 4469" and show the amount. **Excess Hospital Insurance Benefits** 

Overpaid Windfall Profit Tax

You may be allowed credit for geapeld windfall profit at Use Form 6249 to ligure the overpayment. Include this amount in your tall of him feed. A thank from 6249 and 6248 to form 1040. On the district line acts this from 1040. On the district line acts to his took losses with a first of the first line windfall profit Tay." and stow the amount.

### Line 64

Add lines 57 through 63. Include any Overpald Windfall Profit Tax. Enter the total on line 64.

### Refund or Amount You Owe

### Line 65

Amount Overpaid (if line 64 is larger than line S6)

Subtract line 56 from line 64. You can choose to be all to pear (if this amount furnished by old line of the smooth furnished by you (line 60). The remainter, if any 1955 has apply 10 to 90 strander 31, we will sard a refund only on whether request, income Tas Withholding for 1985. If the amount you ensploy all set all the proposed is used good to see if you are intered to didtional allowances. If you are, like a new form W4 with your englished withheld from your regions.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld it you may read methoge a gases to use the party ser method of withholding. There are also other methods which could reduce your withholding.

For more details, see your employer or get Publication 505, Tax Withholding and Estimated Tax.

Enter the amount from line 65 that you want refunded to you. If your refund is large, you may want to have less income tax withheld from your pay.

Applied to 1985 Estimated Tax Line 67

Subtract line 66 from line 65. This is the amount that will be applied to your amount that will be applied to your amount to he line 67.

We will so by amounts to your account to while so you will so you account. The requests to apply it to your spouse 5 account. The requests to had you will request should unfolded your spouse 5 account.

Line 456
Amount You Owe
(In Ins 56 is larger than line 54)
Subtract line 56 from line 56. This is the
amount you owe. Enter the amount on this

Attach your check or money order for the Attach your check or money order for the inflamment when you line, Make it out to inflamment when you line, Make it out to inflamment with your soon when you line, Make it out of a "1984 Form 1040" on it. Illime 66 is under "1984 Form 1040" on it. Illime 66 is under "1984 Form 1040" on it. Illime 66 is under Illime 1040" on it. Illime 66 is under Illime 1050 will in the the income will will be a littly close to the amount withhed will be fairly close to the amount withhed will be fairly close to the amount withhed will be fairly close to the amount withhed will be soon more bax with held worked, or if you and your spouse worked, or if you had two or more jobs. You may also owe more bax for so withhoding, such as capital gains, there is no withhoding, such as capital gains. One we ask for 1984, you may want to undo owe ask for 1984, otherwise you do owe ask for 1985. Otherwise you want be required to make setting that the payments for 1985, set ha instructions below for Should You Make Estimated Tax Indiepsyment; of Estimated Tax

This section contains general information about items such as amending your tax return, how long to keep tax records, and filing a return for a deceased person. **General Information** 

Section 4

If line 68 is \$400 or more and more than 0.2% of the bear shown or yet of 0.2% of the text shown on year or than 0.2% of the text shown on year of 0.2% of the text and 0.2% of 0.2% o

Note: For tax yeers beginning in 1984, the penelty mey be walved under certain conditions. See Publication 505, Tax Withholding and Estimated Tex, for details. If you underpeid your 1984 income tax, you will not owe a penalty or have to complete Form 2210 (or Form 2210F), it: 1. you had no tax liability for 1983;

3, your 1983 tax return was for a tax year of 12 full months. 2, you were a U.S. citizen or resident for all of 1983; and

if you attach Form 2210 or 2210F, be sure you check the box below line 68 If you owe a penalty, show the amount in the space below line 68.

If you owe tax, add the penalty amount to the tax due and show the total on line 6B. Or, if you are due a refund, subtract the penalty amount from the overpayment you show on line 65.

Should You Make Estimated Tax Payments for 1985? In geneci, you do not have to make in geneci, you do not have to make stimated tax spymants if you expect that you! 1985 Form 1040 will show a tax necind, or as twa balance due 1887 ol less than \$500 if your total estimated tax is \$500 or more, please get form 1040 but on the payments.

Alabame—Allanta, GA 31101
Alate—Ogen, UT 64201
Artons—Ogen, UT 64201
Artonss—Austin, TX 73301
California—Fresto, CA 9388
Colorado—Ogden, UT 84201
Oggonacticut—Andover, MA
OSSOII

Page 17 Sign Your Return.
Form 1040 is not considered a return
unless you sign it. Your spouse must also
sign if it is a joint return.

Olerific Calumbia— Philadelphia, PA 19255 Florida—Atlanta, GA 31101 Georgia—Atlanta, GA 31101 Nawall—Fresna, CA 93888 Dalawara—Philadelphia, PA 19255

Page 18

But You Have Someone Else Prapare Your Raturn? If you fill in syou mentalin, the pald Prapare's syone should remain blank. Someone who pald remains a should remain blank. Someone who is pald of the Generally anyone which pald out a fill. Generally anyone which pald out any tax return white spill on prapare in the other banks in the Pald Prapare's If you have questions about whether a flyour present in the other site of your return. If you have questions about whether a please contact and IRS office.

If you move after you like your return and you are expecting a returnd, you should notify the past office serving your of or address. Also notify the Ris Servince on the whee you likely your telum of you address change when you likely your telum of you wheat you check to you new address as soon as possible.

Be sure to include your social security number in any correspondence with IRS. How Long Should Records Bo Kept?

Corresponding With IRS

Sprit by hand, in the space provided of the propose is signature stamps of labels are not occupable. The company of the propose is signature of the propose of hour refurn in addition to the copy of hour refurn in addition to the copy of hour refurn in addition to the copy of the company of the propose is suited to fall the proposes stand the fall the proposes stand to be with their responsibilities. They should see with their responsibilities. They should see with their responsibilities. They should see with their responsibilities. They should see with their responsibilities. They should see that they are not responsible to the company of the

cassonable cause for the set and show return the carbon teach of the face of the debt of your return it front return in front Pointies and interest and interest on the service and interest on taxes not paid by their due date, even if an axes not paid by their due date, even if an axes not paid by their due date, even if an axes of paid by their due date, even if an axes of paid by their due date, even if an axes of paid by their due due date, even if an axes of paid and axes of paid axes of paid axes of paid axes of paid axes of the axes of paid axes of the axes of the paid axes of paid axes b. Late Filling of Return. You can avoid penalties for late filling by sending in your return by the due date. The law provides a panalty of 5% of the tax due for each month, or part of a month, the return is late

All Other Counties—
Andover, MA 05501
North Carolina—Memphis, TN
37501
North Dakota—Ogden, UT 84201 w York—New York City and Countes of Nassau, Rockland, Suffolk and Westchester— Holtsville, NY 00501 Indiana—Memphis, IN 37501
Move—Kenase (Ny MO 64999
Kansse—Austin, TX 73301
Kantucky—Memphis, TX 73301
Loulistae—Austin, TX 3301
Maritae—Austin, TX 3301
Maritae—Austin, TX 3301
Maritae—Philadelphie, PA 19236
Discontinuo tdaha—Ogden, UT 84201 Illinota—Kansas Crty, MO 64999

The broad service of the service of

Where To File

Ohlo—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 64201
Pennsylvania—Philadelphia, PA
19255 Minnesota—Ogden, UT 84201 Mississippl—Atlanta, GA 31101 Missourt—Kansas City, MO Michigan—Cincinnati, OH 45999

Rhode Liand—Andover, MA 05501 prosour Andover, MA 0101 prosour Andover, MA 0101 prosour Andover, MA 0101 prosour Andover, MA 0501 prosour Andover, MA 0501 Vernont—Member 37301 prosour Andover, MA 0501 Vernont—Andover, MA 0501 Vernont—Andover, MA 0501 Washington—Oppon, Prospect 187201 Washington—Oppon, TR 37501 MA 37501 prospect 1872 Montana—Ogden, UT 84201 Nebraske—Ogden, UT 84201 Newada—Ogden, UT 84201 New Mampahira—Andover, MA 05501 New Jersey—Holtsville, NY 00501 New Mexico—Austin, TX 73301

1 Foreign country; U.S. cellbens and GESS, lang from 1855 or form A P.O. or F.P.O. address. Philadelphis, PA. 18255. A.D. or F.P.O. address of Marin—Adamsa, G.A. 31101 New York—Hollsville, NV 00501 San Francisco—Freso, CA 59808 Wisconsin—Kansas City, MO 64999

Keep records of income, deductions, and receilis study worksheet used to figure them, make lies any worksheet used to figure them, until the statute of the mindling town or the rhait enter the statute of the mindling town or the rhait enter the statute is 3 years from the date the town was due or filed, or 2 years from the enter the return was abud or filed that returns as paid, whichever is later. Also when year look of your filed that returns as paid of your filed that events of the original or events of the original or your own home) as long as stry are needed to figure the basis of the original or events of the original or events of the original or events of the original or events of the original or events of the original or supplication \$2.2 Record teeping the 20 yet your tractum or and that account information use Form \$4.50. We out the original or serving 15.50. The charge for a copy of a return 15.50. The charge for a second it information 15.2.50. The charge for a second it information 15.2.50. Substitute Tax Forme

You may not use your own version of a tax form ubless th mets the requirements contained in Publication 1167 for substitute tax forms. You can use the order blank in the instructions to get Publication 1167, or write to

IRS, 1111 Constitution Ave., N.W., Washington, D.C. 20224, Affention: Substitute Forms Program Coordinator.

Amended Return

Wyoming—Ogden, UT 84201 American Samoa—Philadelphia, PA 12555 Guarr—Commissioner of Revenue and Taxation, Agana, GU 96910 Il you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file

and in station. Agein, cut 96910
minds estimation and minds estimate from under estimation. Philadelphia, PA 19255
Willialmott, Non-permanent realidants—Philadelphia, PA 19255
Willialmotte Philadelphia, PA 19259
Willialmotte Primanent freeding in stations. Primanent freeding freeding freeding for the part of the primanent fewering fures or Internal fewering or Internal fewering or Internal fewering for the part of the part

The TORY Amended U.S. Included income transfer of the Control of t

Voluntaer Incoma Tax Assistance (VITA) and Tax Counseling for tha Elderly (TCE)

Free he ip is evallable in most communities to bree income, allowin, hendrapped, and more frigish speaking individuals in preparing form 1040, and the basic form 1040, and the basic form 1040. Call the told the basic form 1040. Call the told the basic form 1040. Call the told the location of the volunteer is said and the basic form of the volunteer is said and the call on of the volunteer is said and a said and a said and a said and a said and a said and a said and a said and a said and a said and a said and a said and a said a

Death of Taxpayar

If the lappayer filed before filing a return for 1944, the lappayer's spouse or personal representative must file and sign a return for the person who clief it file beceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the lappayer's snoperty.

The person who files the return should write "decasted" effect the decessed's name and show the date of death in the name and address space. Also write "DECEASED" across the top of the tax

If the taxpeyer did not have to file a return but hed tax withheld, a return must be filed to get a refund.

amen up generating the first many

Hyou are claiming a refund the as surviving Critical Reports of the Creased and you follow the above missurations; no other form is needed to the have the refund issued to you. However, all for the missued to you. However, all for the files requesting a fewfund issued to you. However, all for the files requesting a fewfund to the deceased must file form. 1310, Statement. In the Preson Calming Refund Due a Deceased.

IRS has a Problem Resolution Program for trapspers with owns been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write to you local TRS Dathfur Darkcot or call IRS office and sak for Problem Resolution. For more details, see Tele-Tax Information (tabe no. 128) in the index or get Publication 559, Tex information for Survivors, Executors, and Administrators. **Unresolved Tax Problems** 

The Problem Resolution Office will take responsibility of your problem and ensure that it resules proper attention. Mithough this office and of

### instructions for Schedules to Section 5 Form 1040

Changes You Should Note temized Deductions instructions for Schedule A

Medicines and Oruga. You may deduct only medicine and frug casts that era for prescribed drugs or insulin. Prescription drugs or insulin. Prescription drugs and insulin are subject to the 5% ilmitation. The separate 1% limitation or medicines and drugs has been eliminated. Lodging Expenses. You may deduct up to \$50 a night for lodging expenses you paid within away from home to receive certain medical care. See Publication 502, Medical and Dental Expenses, for details. The following changes to medical and dental expenses apply to tax years beginning after 1983.

Some taxpayers must itemize their deductions and some should itemize because they will save money. See You MUST Hemize Deductions and You Choose To Hemize on page 13. Purpose of Schedule

fyou itemize, you can deduct part of medical and dental expenses, and

omounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are Lines 1 through 5 xplained below.

# Medical and Dontal Exponses

Before you can figure your total deduction for medical and dental expenses, you must complete Form 1040 through line 33 You may deduct only that part of your medical and dental expenses that is more than 5% of your adjusted gross income on Form 1040, line 33.

Lines 1 through 5 of Schedule A euplain
Now to Righer your deduction for medical
and otherial seperass. Include amounts you
pead for horselfall, medical and extra
Medicare (Medicare 8) misurance when
your figure 100 your deduction, your may not
medical and denta bills you paid for

• Any person that you could have listed as a dependent not your return it that person had not received \$1,000 or more of gross income or had not lied against return.

Example, —You gave more than half of your mother's support but may not list her as a dependent because she received \$1,000 of wages during 1984. If part of your support was the payment of her medical bills, you may include that part in medical bills, you may include that part in All depandents you list on your return. Your spouse

You should include all amounts you paid during 1984, but do not include amounts

apaid to you, or paid to anyone else, by nospital, health or accident insurance, or

your employer.

Note: On line 2c list the medical expanse
the amount of the expense. Enter one
total in the total amount column on line 2c.

To the extent you were not reimbursed, you may deduct what you paid for: Examples of Medical and Dental Payments You MAY Daduct

 Medical doctors, dentists, eye doctors, chinopractors, osteopaths, podiatrists, psychiatrists, psychologists, physical threapists, acupuncturists, and psychoanalysts (medical care only). Medicines and drugs that required a prescription, or insulin.

Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.

Nursing help, if you pay someone to do both nursing and housework, you may deduct only the cost of the nursing help.

 Medical treatment at a center for drug eddicts or alcoholics. Hospital care (including meets and lodging), clinic costs, and isb fees.

 Medical aids such as hearing aids (and batteries), false tedth, eyeglasses, confact lenses, braces, crutches, wheelchairs, guide dogs and the cost of maintaining them. Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care in shospital or a medical care facility that is related to a hospital. Oo not include more than \$50 a night for each eligible

Ambulance sarvice and other travel costs to get medical care. I you used your own car, you may claim what you spert for gets and off in go to end from the place you received the care, or you may claim 9 care; a met Adopt sing and only to the amount you claim under either method.

Examples of Medical and Dental Payments You MAY NDT Deduct

The basic cost of Medicare insurance You may not deduct the following.

Nota: If you are 65 or over and not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare Life insurance or income protection A coverage.

The 1.3% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security safemployment tax.

Nursing care for a healthy baby. (You may qualify for the child and dependent, care credit; see Form 2441, Credit for Child and Dependent Care Expenses.)

 Medicines or drugs you bought without a Travel your doctor told you to take for rest or change. Illegal operations or drugs.

Publication 502 has a discussion of expenses that may and may not be Funeral, burial, or cremetion costs.

deducted. It also explains when you may deduct capital expenditures and special care for handicapped persons

For each \$5,000 on part of \$5,000 in excess of \$40,000, the deduction in creased by the amount on the \$40,000. \$100 come for their almiy size. This amount is \$18. The Greens available mixtone exceeds \$40,000 y a units of \$5,000 (or part of \$5,000). So, they increase their sales has deduction by \$72 (\$18. 44).

Their total sales tax deduction from the table is \$4.28 (\$3.56 + \$7.27). The Greens then compare this figure to the amount of sales tax their receipts show they actually paid. The Greens enter the larger figure on Schedule 8, Inte 8a.

If you received a refund of (or credit for) prior-year taxes in 1984, see the instructions for Form 1040, line 10. Do not reduce your deduction by this amount

Real estate taxes (line 7)

Include on this line state and local income laxes that were withheld from your salary and any estimated payments made Also include payments you made in 1984 on a tax for a prior year.

State and local income taxes (line 6)

Taxes You MAY Deduct

Lines 6 through 10

Personal property taxes and other taxes (line 9)

If you paid tax to a foreign country or U.S. possession, you may want to take it as a credit instead of a deduction Please see Publication 514, Foreign Tax Credit for U.S. Citizens and Resident Allens.

Taxes You MAY NDT Oeduct The Sales Tax Tablas (see Indax) show how much you may deduct for your income and family size if you did not keep detelled.

records. You may add to the sales tex table amount the general sales tax you paid if you bought:

A car matercycle, motor home, or truck (Note: Beginning August, 1.1944, Teas charges a higher motor vehicle sales or use fax than it does for their items. The general sales fax rate and enter only that amount on ince 8b.)

A boat, plane, home (including mobile or prefabricated), or materials to build a

2. Your sales receipt or contract shows how much tax was imposed on you and The tax rate was the same as the neral sales tax rate, and

If you kept records that show you paid more state spates It at that fire tables sits, you may deduct the larger amount on line 8a Separately show the sales stay out paid on any motor vehicle you bought in 1984 on line 8b. Include state or local selective sales or excise toward. If he rates were the same as the general sales far rates

The sales tax tables include income through Sty GOO. When you figure you income. Count all available income. This includes that amounts on form 1040, line 33, plus most amounts your received that are not based and the deduction for a married couple when both work (form 1040, line 30). The instructions at the top of the first page of the tables give steps to help you figure your deduction.

If your available income was more than \$40,000, see the following example Example. —Mr. & Mrs. Green live in Virginia and have a family size of 4. Their total available income is \$56,025.

Page 20

Page 19

Using the table for Virginia, they find the deduction for their tamily size (4) with income between \$38,001 and \$40,000 This amount is \$356

Bank and other general purpose credit cards Deduct the finance charge paid as interest if no part of it was for service charges, membarship fees, loan fees, credit investigation fees, etc. (line 12)

If you had any deductible tax not listed on Schedule A, lines 6 through 8b (such as personal property of foegin income tax), list the tax and the amount of tax Enter one total in the total amount column on line 9.

Include taxes that you paid on properly you own that was not tead of business. Publication 530, Tax Information for Owners of Homes, Condominums, and Cooperative Apartments, expains the deductions homeowners may take.

If your mortgage payments include your real estate taxes, do not take a deduction for those taxes until the year, the mortgage company actually pays them to the taxing euthority.

e General sates taxes (line 8)

Personal property tax must be based on value since for example, if pan of the fee you paid for the registation of your car was based on the car's value and part was based on the car's value and part was based on on its weight, you may deduct only the part based on value

Federal income tax.
 Social security ax
 Federal excerts tax on transportation,
 Performent tax (RRTA)
 Federal excerts tax on transportation,
 Petrol existe and tax of the control

Certain state and local taxes, including
 As on gasoline
 Car inspection fees
 Car inspection fees
 Car on liquor, beer, wine, cigareftes, and

 E. Taxes paid for your business or profession (Use Schedules C, E, or F of Form 1040 to deduct business taxes) Assessments for sidewalks or other improvements to your property

f. Tax you paid for someone else g. License fees (marriage, driver's, dog. hunting, etc.)

Include interest you paid on nonbusiness Lines 11a through 14 interest You Pald

that apply to any period after 1984 may deduct only the amount that applies for

Publication 545, interest Expense, for information on how to figure the amount of interest you may deduct on the loan Interest You MAY Deduct

Wour home mortgage (lines 11a and 11b) Report home mortgage interest paid for inancial institutions on him 11a Report home mortgage interest paid to individuals on him 11b. Also list this person's name and address in the space provided. Include the interest you paid on-

 Revolving charge accounts Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance (line 12). Your personal note for money you borrowed from a bank, a credit union, or another person (line 13)

Loans on life insurance if you paid the interest in cash and you report on the cash basis (line 13)

• Installand contacts or personal property, such as care (fine 13)

• Taxes you paid late Show only the refrest of continuous are a mount that is contacted a pownly. If the Tax is destructed a pownly. If the Tax is destructed a shown that Taxes You Paid (fires 6 through? of this schedule.)

Loans on investment property. Report the nother set on these loans on the 13 (if your total investment interest on measured relate created after 1969 is more than \$10,000 (\$5,000 if married fluid as separate ethiri), you may have to complete form 4952, investment interest Separate Court of Asio see Publication to Squery your correct deduction. Asio see Publication 550, investment income and Expenses.

Special rules apply to interest expense imputed on below-market loans. See Publication 545

Note: On line 13 list the interest expense and the amount of expense. Enter one total in the total amount column on line 13.

Do not include the interest you paid for — Interest You MAY NOT Deduct

• Tax-exempt income. This includes in infest on money you borrowed to buy or carry wholly tax-exempt securities. This also includes infests and to guichase or carry obligations or states, or to make deposits or other investments, to the extent, any interest income received from the investment is tax-exempt

h. Per capita (head) tax

A toan on life insurance if the interest added to the loan and you report on the

In general, a cash basis taxpayer who in 1984 paid interest that includes amounts

Any kind of business transaction (Use Schedules C, E. or F of Form 1040 to deduct business interest expenses)

A debt to buy a single-premium life insurance or endowment contract

See Publication 545 for more details

Note: If, at the end of your tax year, you have a loan in existence whose term is in excess of 5 years and the loan agreement i any way refers to the "Rule of 78's," see

Lines 15a through 18 Contributions You Made

You may deduct what you gave to organizations that are religious, charitable educational, scientific, or literary in

purpose. You mey elso deduct what you gave to organizations thet work to prevent crueity to children or animais.

Churches, femples, synagogues, Sabation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc. Examples of these organizations are:

\* Presents from the parts and the used for the proposes listed do by the proposes listed do by the proposes listed do by the proposes listed and proposes listed and organizations whose burpose is to little cuts for, or help papel who the part and propose with the propose listed listed and propose listed listed and propose listed listed and proposes. In the propose listed listed and read to be proposed to the propose listed listed and read to be proposed to the propose listed listed and rot local proposes. In you conflicted to a character or from conflicted to a character listed listed and rot organization and elso received benefit from it, you may deduct only the amount that is more than the benefit your escened.

if you do not know whether you may deduct whet you gave to en organization, check with that organization or with IRS.

Contributions You MAY Deduct

 A description of the organization.
 A description of the property.
 Any conditions effected to the gift.
 How you got the property.
 The cost or other basis of the property if.
 You owned it less then is years, or 2. You must reduce it by eny ordinary income or capital gain that would have resulted if the property hed been sold et its fair market value.

Hope you figured your deduction if you chose the work to deathful grant or deathful grant contributions of captual gain property.

 If this gift was a "qualified conservation contribution" under section 3.70(h), also include the fair meter value of the underlying property before and effer the

gift, the type of legal interest donated, and describe the conservation purpose furthered

If you gave used items, such as clothing or an infulfius, aded their if his interfect value is the time you gave them. Feir market value is the time you gave them. Feir market value is the what a willing buyer would pay a willing seller to when neither has to buy or sell and both are aware of the conditions of the sale.

Note: Beginning in 1985, if your total deduction for gifts of property is over \$5,000, you may have to get appraisals of the values and attach a summary of them to

 Your cash contributions or contributions of ordinary income property are more than 30% of Form 1040, line 33, or Speciel rules apply It:

Miscellaneous Expenses You MAY Deduct Your gifts of capital gain property to certain organizations are more than 20% of Form 1040, line 33. If you gave gifts of property that increased in velue, made bargain seles to charity, or gave gifts of the use of property, other rules epply.

For additional information, please get Publication 226, Charitable Contributions. You MAY NOT Deduct As Contributions

Political contributions (but see ministructions for form 1004) in a 44).

 Dues, freet or bill gold to country clubs, lodges, freetenal adders, or similar groups.

 Cost of refite, bings, or similar groups.

 Cost of refite, bings, or similar groups.

 Cost of trefite, bings, or similar groups.

 Cost of trefite, bings, or similar groups.

 Cost of trefite, bings, or similar groups.

 Cost of trefite, bings, or similar groups.

 The views of sour fine or services.

 The treats of so future cinerest in targible parsonel property (generally, until the suffire interest has been transferred).

You may not deduct some educational expenses. Among them are expenses for study that helps you meet minimum to quitnements for you found educite syou to get enemy low Ado. dut to uponise that were replace to you. You must complete and attach form 2106, Frontycee Business Expenses, if you deduct educational expenses.

Gembling Losses. You may deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 22.

Employee Expenses. Examples of the expenses you were not reimbursed for them) are: Use line 33 to report casualty or theft losses or property lists not read, business, or reft or repairty property. Complete and reft of repairty property. Complete and retter form selfed. Casualties and Thefts, or a similar statement for figure your loss. For on the first or line 12 of Schedule. At the amount of loss from Form 4684.

Safety equipment, small tools, and supplies you needed for your job.

You may be able to deduct ell or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes.

Losses You MAY Deduct

You may deduct nonbusiness casualty or theft losses only to the extent thete. The emount of EACN separate casualty or theft loss is more than \$100, and

Protective clothing, required in your work, such as hard hats end safety shoes and

 Dues to professional organizations end chembers of commerce. Physical examinations your employer seid you must heve.

b. The total amount of ALL losses during the year is more than 10% of your edjusted gross income on Form 1040, line 33.

Netw. Beginning in 1984, special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 for details.

 Progressive damage to property (building, scholes, trees, ch. Caused by teamlies, moths, other meacts, or disease. Use fine 22 of Schedules A te deduct the costs of proving they you had a property loss (Examples of these costs are appreisal fees and photographs used to establish the amount of your fees.) Breakage of china, glassware, furniture, and similar items under nermal conditions. Money or property misplaced or lost.

For more details, get Publication 547, Nonbusiness Disasters, Casualities, and Theffs, it also gives information about Federal disaster area losses

Lines 20 through 23 Miscellaneous Deductions Business Use of Nome. You may deduct expenses for business use of part of your home only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer.

Educational Expenses. Generally, you may deduct whist you put of reducation required by your employer, or by law or egulations, to keep your more resease singly of the present singly of the present singly of the present you may also deduct the cost of martialings or impresses sails you must have in your present position. See Tole-Tax Information in the index (tape no. 237) or Publication S87, Business Use of Your Home, for details.

 b. Foreign organizations.
 c. Groups that ere run for personel profit. d. Groups whose purpose is to lobby for changes in the laws.

Gifts to:

For mere details, see Tele-Tax Informetion in the index (tape no. 238) or Publication 508, Educational Expenses.

e. Civic leagues, social and sports clubs. lebor unions, end chambers of commerce

Casualty and Theft Losses

Line 19

Income in Respect of a Decedent. You may deduct the Federal estate tax attributable to Income in respect of a decedent that is ordinary income.

Union and prefessional dues (line 20).

Uniforms your employer seid yeu must have, end which yeu may not usually wear away from work.

Subscriptions to prefessional journals.

Page 21

Fees to employment agencies and other costs to get a new jeb in your present occupation.

**Purpose of Schedule** Dividend Income Instructions for Schedule B nterest and Nota: You may not have to complete Form 2016 if you plad or incursed any employee business expenses other than reimbursed repenses, they and transportation expenses, and outside salesperson's expenses, and outside salesperson's expenses. Expenses of Praducing Income. You may deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

Tax return preparation (ees (line 21) Examples of these expenses are

Use Schedule B if you are filing Form 1040

Certain legal and accounting fees Safe deposit box rental.

Qualified Adoption Expenses. You may to able to deduct up to \$1,500 of qualified adoption expenses you paid to adopt a child with "special needs." Custodial (e.g. trust account) fees Clerical help and office rent

 Were a grantor of, or transferor to, a foreign trust Elect to exclude qualified reinvested dividends from a qualified public utility, Had more than \$400 in interest,
 Had more than \$400 in dividends,
 Had more than \$400 in dividends,

Mada fereign account, er

To see what interest income you must report, read the instructions for Form 1040, ine 8, on page 8. The payer should send you a Form 1099-INT showing interest you must report. If the total interest from all payers is over \$400, fill in Part Land Part III of this Part III of the schedule asks you to answer questions about foreign accounts and trusts. Interest Income Part A child with special needs is a child (for purposes of the Social Security Akt adoption assistance program) whom the state elementes chornel er should not be returned to his or the parental home, who has a specific factor or condition that makes placement difficult, and who has onen the subject of an unsuccessful placement effort.

Miscelleneous Expenses You MAY NOT Deduct

Expenses you may not deduct include: Political contributions (but see instructions for Form 1040, line 44) Personal legal expenses

 Expenses for meals during regular or extra work hours Lost or misplaced cash or property. The cost of entertaining friends.

Expenses of going to or from work

Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation

Fines and penalties.

Report on line 2 ALL interest (either than seeller-financed mertigge interest) that you received or that was credited to your account so you could withdraw it. List each payer's name and show the amount

Expenses of producing tax-exempt

Nate: On line 22 list the type and amount of each expense. Enter one total in the total amount column on line 22. For more details on miscellaneous expenses, get Publication 529, Miscellaneous Deductions.

Line 3

Add lines 5, 10, 14, 18, 19, and 23, and write the total on line 24. Write the emount for your filing status on line 25. Summary of Itemized Deductions Lines 24 through 26 Line 24

include on line 2 interest you received as a nominee for the actual owner of as a purchaser of bond with accrued interest lyou received a Form 1994NH for tax-entip interest, such as from municipal bonds, also include this interest on line 2. Several lines above time 3, put a substated of all interest income lated on line 2. Below Note: If you received interest as a nominee for the actual owner, give that person a Form 1099-INT. Note: You will receive the full benefit of your itemized deductions because the zero bracket amenuty our entered far your filing stalus on fine 25 has been built into the lax Table and Tax Rate Schedules for you. If line 24 is more than line 25, subtract line 25 from line 24 and enter the difference on Schedule A, line 26, and on Form 1040, line 34a.

Page 22

In Subblack write "Nominee Distribution" or "Accounted Interest" as appropriate and show the interest amounts you point for these. If you created a form 1099 lff for tax-erempt interest, and interest, on the resulted and show the amount of this interest. Subtract from the subrotal and show the amount of this interest. Subtract the result on into 3. If tine 25 is more then line 24, and you are required to itemze your deductions, write "TC" on Schedule A, line 26, and see the instructions for line 34s on page 13 for You MUST itemize Deductions

If you are reporting Original Issue
Discount (DID) in an amount less than the
amount shown on Form 1099-DID, follow
the above rules for nominee interest to see
how to report the OID on Schedule B.
However, identify this amount as '01D."

If you received any unterest income from an Al Savers Certificate (ASD, n. 1984, include the interest on line 2. If you are retiried to exclude any of the ASC interest, several lines above line 3 put a subtical of all interest income instead on line 3 subtical of all interest income instead on line. 2 Below this subtical, write" ASC Ecclusion" and show the amount of your exclusion" and show the amount of your exclusion Dattact this amount from the subtical and write the result on line 3 Publication 550. Investment income and Expenses, contains a worksheet you may use to figure your ASC exclusion.

Part II

To see what dividend income you must report, read the instructions for Form 1040, line 9a, on page 8 Dividend Income

The payer should send you a form 1099-01 Whowing divined by an analyst report. If the total dividends from all payers are over \$400,00, or you test to exclude qualified removished dividends from a qualified removished dividends from total is over \$400, also fill in Part III of this schedule.

Line 4

Report on line 1 the interest portion of any payments you received from an individual based on a take-back mortgage or other form of seller financing that resulted from

Line 1

the sale of your home or other property Show the payer's name and the amount

Line 2

Report ALL of your dividend income on this inc. Include safts and the value of stock, property, or nerchandise your eceived as a dividend if you exwed shares in a multial fund, Publication S64, Mutual Fund Distributions, may be helpful.

List the payer's name and show the amount of more three secondaries are held in a brokerage account, list the name of the include explicit from the boy of the payer. He sure to michide explicit goal and notice about the distributions on this they will be deducted on lines 6 and 7.

Neminees. List on line 4 all dividends you received, including dividends you received as a nominee, even if you later distribuled some or all of this normel to eithers. Several lines above line 5, put a subtitat of all dividends listed on line 4. Releive this subcloal write "Neminee Distribution" and sinew the amounts distribution" and sinew the amounts distribution" and these distributions from the subtotal and write the result on line 5 Note: If you received dividends as a nominee for the actual owner, give that person a Form 1099-DIV. Add up all the interest listed on lines 1 and 2 except as nated below in Nomines and Accured Interest. Tax Exempt Interest, and Interest, and Interest from All-Savers Certificates. Write the total on this line and also on Form 1040, line 6. Neminee and Accrued Interest, Tax-Exampt Interest, and Interest From All-Savers Certificates. When you buy bends between interest payment dates and pay accrued interest to the seller, this interest is

Line 5

taxable to the seller.

Add the amounts you listed on line 4 except as noted above in Nomlnees. Write the total on this line. Line 6

If you listed any capital gain distributions on line 4, add those amounts. Write the total on this line.

Write the total of your nontaxable distributions on this line

### Line 8

there than it cash to ether grouperly you may elect to arctude up to \$750 (\$1).500 on a point return of the qualified common a point return of the qualified common stock dividends distributed to you in 1984. The extusion does not apply to nonresident almost, or persons owning move than \$5, of the voling power or value of stock in the distributing propriation. For more details, see Publication \$50. If you choose under a dividend reinvestment plan of a qualified public utility, to receive dividends in "qualified common stock,"

Caution: If you choose to exclude the value of the qualified common stock dividend, you may not revoke the election for that dividend without the consent of RS.

On line 8 write the amount you are excluding in 1984. On line 4 write "DR" next to the payer's name to identify the dividend you are excluding from income Note: if you exclude the vakue of stock received in a reinvestment plan of a qualified public utility, your basis in the stock is zero

### Line 9

Add lines 6, 7, and 8. Write the total on this line.

# Subtract line 9 from line 5 Write the total on line 10 and on Form 1040, line 9a and 71p. Be sure to read the mistractions on page 9 for line 9b to see whether you may exclude any part of the dividend income.

Line 10

Instructions for

# Check the Yes box if you were a grantor of, or a transferor to, e foreign trust that existed during the tax year

## Capital Gains and Losses Schedule D

Changes You Should Note

Fill in this part if you had more than \$400 of interest or dividend income; if you had a foreign financial account; or if you were the grantlor of, or transferor to, a foreign trust.

Line 11

Foreign Accounts and Foreign Trusts

Per III

Check the Yes box if either 1 or 2 below applies to War.

1. At any fune during the year you had an inferest in or signature or other authority of the 1 below as coourt, securities account, of their fundancial account in a free gro country Exappidor. Check Ne I fany of the fundancial

The instructions for columns d and e of Parts i and il, have been revised for sales of stocks and bonds. Read the instructions carefully for these columns

# Purpose of Schedule

The combined value of the accounts
was \$5,000 or less during the whole year.
 The accounts were with a U.S. military
banking facility operated by a U.S. financial
institution.

applies to you

Use Schedule D (Form 1040) to report the sale or exchange of a capital asset. See the definition of "capital asset" on this page. In the following cases you have to use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D

You are an officer or employee of a commercial bank that is supervised by the Comprisales of the Federal Reserve System, of the Federal Reserve System, of the Federal Deposit Insurance Corporation; the account is in your employer's name, AND you do not have a personal financial interest in the account.

 You involuntarily convert (other than by casualty or theft) certain capital assets You sell, exchange, or involuntarily vorcet (other than by casualty or theft) business property, certain depreciable and amortizable property, certain oil, gas and geothermal property, and section 126

You are an officer or employee of a doursaft. coprovation with a doursaft coprovation with the securities is actional securities exchanges or with a sessis of more than \$1 million and 500 or more shareholders of record; the account is in your employer's name, you do not have a

You dispose of other noncapital assets not mentioned above

If you involuntarily convert property because of a casualty or theft, use Form 4684, Casualties and Thefts. personal financial interest in the account, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account

Two publications you should find useful are Publication 544, Sales and Other Dispositions of Assets, and Publication 550, Investment Income and Expenses 2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, and stocks and bonds are capital assets. Capital Asset

Get Form TD F 90-22. I to see if you are considered to have an interest in or syndrice and the authority over a bank account, securities account, or other financial account in a foreign country

A capital asset is any property held by a taxpayer except the following

 Stock in trade or other property included in inventory or held for sale to customers b. Accounts or notes receivable you received for services in the ordinary course of your tade or business, or from the sale of any property described in e. or for services you performed as an employee Depreciable property used in your trade or business even if it was fully depreciated d. Real property (real estate) used in your trade or business If you checked Yes to question 11, file Form TD 5 0.72.2 by June 30, 1995, with the Department of the Treasury after 5 address shown on the form TD 50, 2.2 is not a gar return, so do not aftach it for Form TD 60 0.5 file, with the RS 60 be sere to form 1040 on file, twin the RS 60 be

You can get Form TD F 90.22.1 from many IRS offices or by writing to the IRS forms Oistribution Center for your State, as shown on the inside back cover

If you checked Yes to question 11, write the name of the foreign country or countries in the space provided Attach a separate sheef if you need more space

Line 12

e. A copyright, Irlerary, musical or artistic composition, letter, memorandum, or similar property.

1. created by your personal etterts, or 2. prepared or produced for you (in the case of a letter, memorandum, or similar case of a letter, memorandum, or similar.

3. that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the previous owner property), or

f. U.S. Government publications (including the Congessoral Record) that you received from the government, other than by purchase at the normal sales price, or that you got from another langues who had received in a smilar way, if your basis is defermed by reference to the previous owner.

When you list your capital gams and losses, separate them accoding to how long you held or owned the property. The holding pend for determining long term capital gams and losses is more than one year (6 months for acquisitions after Lune 22, 1984) Short-Term or Long-Term

When you figure the length of the period you held poperty, began counting on the day after you got the property and include the day you disposed of I. Use the trade date for the date acquired and date stude for stocks and bonds on an exchange or we file countermarkel.

A nonbusiness bad debt must be freated as a short-term capital loss Capital Losses

The limit on capital losses that can be applied against other income after offsetting capital gains is \$3,000 If you are married and filing separately, the limit is \$1,500

Unused capital lesses, are carried over to later years until fully used 11 rm, or your capital iosses are from before 1997. Use form 4798, Carryoeve of Fe-1990 Capital Losses, Part II, to ligure your capital iosse carryovers, It all o your capital losses from after 1969, use 5 chedule.

to figure your capital loss carryovers. You will need certain lines from those parts when you prepare your 1985 tax return

Do not deduct a loss from the sale or exchange of property directly or indirectly between any of the following Lotses That Are Not Deductible

 A corporation and an individual or a fiduciary owning more than 5D percent of the corporation's stock (not counting Members of a family. ilduidations)

For treatment by shareholders of corporate liquidations, see Publication 542, Tax Information on Corporations Exchange of Like-Kind Property

> A fiduciary and a beneficiary of the A grantor and a fiduciary of a trust same trust

A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor

 An individual and a tax-exempt organization controlled by the individual or the individual's family A partnership and a corporation if the same taxpayers own directly or indirectly more than 50 percent of the capital interest, or profits interest, in the partnership or corporation

Involuntary Conversion) of Capital Assets Held for Personal Use

Sale or Exchange (Other Than zero in columns f and g

If you doose of (1) an asset used in an advivity to which the afvision uses apply, or (2) any part of your interest in an activity to which you are amounts in the activity for which you are not all risks, see the instructions for form 61 88. Computation of Deductible Loss From an Activity Described in Section 465(a)

# Items for Special Treatment and Special Cases

The following items may require special treatment.

Transactions by a securities dealer Wash sales of stock or securities.

Bonds and other evidence of indebtedness

Certain real estate subdivided for sale which may be considered a capital asset

Distributions Secended from an employee person, portification of the control of t

income over the credit Sale of Residence

Gain on the sale of depreciable property to an BO% owned entity, or to a frust of which you are a beneficiary

Gain on disposition of stock in a Domestic International Sales Corporation

Installment Sales

Gain or loss on options to buy or sell, including closing transactions

Transfer of property to a foreign corporation as pard-in surplus or as a contribution to capital, or to a foreign trust or partnership

 Transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated Gain on the sale of qualified reinvested dividends from a qualified public utility. See Publication 550, Investment income and Expenses, for details

Page 23

 Loss on sale, exchange, or worthlessness of small business stock (Section 1244 Transfer of appreciated property to a political organization

(1) Report the full amount of the sale on Schedule D (2) If you received a note or other obligation and are reporting it at less than face value (including all contingent payment obligations), complete Part V If you received more than one, enter the amounts separately in the spaces in Part V

Step 1—In a separate computation, reduce form 495. Line 20, to the amount by which line 15 of that form is more than the sum of lines 16 through 19 of that form. Step 2—Ordinary income will be the smaller of step 1 or Schedule D, line 21 (or Form 4798, line B)

Olsposition of Partnership Interest

Section 1256 contracts open at the end of the year, or terminated during the year, are rested as 60% long-ferm and 40% contracts were held. In addition, losses from positions that are part of a straddle are deleted to the extent of any unrealized efferred to the extent of any unrealized from 50 MeV. Sans and Losses from 50 MeV. Sans and Losses from 50 MeV. Sans and Losses from 50 MeV. Sans and Losses from 50 MeV. Sans and Losses from 50 MeV. Sans and Losses from 50 MeV.

# Specific instructions

Note: If you attach your own schedule to show detail of gain or (10ss), enter on a show detail of gain or (10ss), enter on an and the total fass. Do not combine the total gain with the total loss. Columna Use Form 2119, Sale or Exchange of Principal Respecte, to report a gan from the sale of your principal residence whether or not you bought another one for more information, see Publication 523, Tax information on Selling Your Home you that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column d

# Column e

In general, the cost or other basis is the cost of the property plus purchase commissions, improvements, and minus depreciation, amortization, and depletion if you minerted the property or got it as a gift, tax-free

You need not use Form 6252 for year end stock states where payments received in the following year instead, report the sale directly on your Schedule D for the year of payment unless you elect out of the installment method If you sold property at a gain, and are to receive any apprient in a last year after the year of sale, use the installment method and Foun EASZ, Computation of installment Sale Income, unless you elect not to Also use Form ASZ2, if you received a payment in 1984 from a sale made in an earlier year on the installment neithod

If you want to elect out of the installment method, you must do the following on a timely filed return (including extensions)

For rules on nontaxable exchanges, gifts of property, and inherited property, see Publication 544.

If you have an entry on **Form 4952**, line 20, and Schedule D, line 21 (or Form 4798, line B), part or all of Form 4952, line 20, may be treated as ordinary income. Investment Interest Expense Oeduction Adjustment Report the exchange of "like-kind" property even though no gain or loss is recognized when you exchange business or investment property of "like kind." For exceptions, see Publication 544.

Determine the ordinary income for Schedule D or Form 479B as tollows Identify in column a, the property you disposed of Enter the date you acquired it in column b, and the date you cachanged in roulmin c. Write. "like-kind exchange" in column d. Enter the cost or other basis in column e. Enter the Enter the ordinary income in the margin the regit of Schedule D, ince 2 (or Form 492, "Subsidue D, ince 2 (or Form 493, "Subsidue) the ordinary income from the gain on Schedule D inses 20 and 2 (or Form 493, "Subsidiation Dines 2 and 8) in addition, enter the innes 3 and 8) in addition, enter the information of Form 493? Part II, lines 12 If you do not use Form 493? For III, line 12 If you do not use Form 493? for other lansactions, enter it on Form 1000, line I and additions, enter it on Form 1000, line Form 493. A sale or other disposition of an interest in a apprincishing may result in outdray income Please see Publication 5.41, Tax inclimation on Partnerships, and Publication 5.44, Sales and Other Dispositions of Assets. This type of gain is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible

Section 1256 Contracts and

Include in income as a long-term capital gath the gmontils shown in form 2439 that represents your share of the undistributed coping again to a regulated investment company. Fine the lax, paid by the company as shown on form 2439 on form 1040, time 87 Add to the basis of your stock, the excess of the amount included in Long-Term Capital Gains From Regulated Investment Componies

Gross Sales Price

Enter in this column the gross sales price from the sale. On sales of stocks and bands, report the gross amount reported to you by your broker on Form 1099-B, or smillar statement. However, if the broker advised.

Cost or Other Besis

exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual grah cost as the basis. If you do not use cash cost, attach an explanation of your basis.

When selling stock, adjust your basis by subfracting all the nontaxable distributions you received before the sale. Also adjust your basis for any stock splits.

The basis of property acquired from a decedent is generally the fair market value at the date of death. The basis of property acquired by gifts generally is the basis of the property in the hands of the donor,

If a charteble contribution deduction is allowed because of is safe to property to a planted because of the safe to property to a planted beginning to the safe safe is an amount which has the same and to the adjusted basis as the amount realized has to ether fair manyer value.

Increase your cost or other basis by any expense of sale such as broker's fee, commission, and option premium before making an entry in column e, unless you reprovat net sales price in column d.

For more information, see Publication 551, Basis of Assats. Line 7

Short-Term Capital Loss Carryover From Years Beginning Atter 1969 Better the amount from your 1983 Schedule Ofform 1040), line 30, or 1983 Form 4798, Part II, line 20. Long-Term Capital Loss Carryover From Years Beginning After 1969 Line 18

Enter the amount from your 1983 Schedule D (Form 1040), line 36, or 1983 Form 4798, Part II, line 26. Note: If you used Form 4798 in 1983 and had an entry in Fart II, Inte 17 or 23, use Form 4798 in 1984 instead of completing Schedule D, Parts III or IV.

## Line 25c

(or Form 4798, Part I, line 30c) Taxable Income, as Adjusted

 Subtract from the amount in a one of the oflowing: Figure the amount from Form 1040, line 3S, without regard to gains and losses from sales or exchanges of capital assets. Figure your taxable income, as adjusted, with a separate calculation. Do this in the following way:

2. \$3.400 if you are married filing a joint return or you are a qualifying widow(er) with a dependent child. \$2,300 it you are filing as single or head of household.

## 3. \$1,700 if you are married filing a separate return. Part VI

This part will enable IRS to compare amounts stopeded by bokers and barter exchanges with amounts reported on your return.

Enter on live 38 amounts you reported on Schedule I best weep 1099 60 or Smiller steported on Schedule I best were not reported to you go from 1099-60 or smiller statement. An Reconciliation of Forms 1099-B With Tax Return

example would be a year-end stock sale that you report in 1984, but which your broker does not report to you until 1985.

Enter on line 40 amounts reported to you on Form 1099-8 that you are not reporting on Schedule D. Affach a statement explaining why you are not reporting these amounts.

### Supplemental Income instructions for Schedule E

You have more than three requistor royally properties, complete and attach in many shedules. Ease needed that its many shedules. Ease needed that it many properties. However, fall on the "Total" of the shedules. If the fagures of San only one Schedule E. The fagures has the total column on that Schedule fagures and by the combined totals of all the schedules. If you also need to use page 6 of Schedules. If you also need to use page 6 of Schedule enter the combined totals of all the Schedule. **Changes You Should Note** 

Tax Shelter Registration Number. A person whose person whose testines to person whose testines to the person whose testines to the shelter she was and give vulner mentalent sing chineastors and give vulner mentalent sing chineastors mumber assigned to the tax theirs who must attach to your tax return. Form \$271, Investor Registration Number, to you tax return. For \$282, Investor Registration Number, to you tax return. Person this number on your tax return.

The number on your tax return.

Dur pose of \$2 chedule

Use Schedule E to report income (or loss) from rents and rogelets, partnerships, eistless end fusts, and \$5 chopotations.

## Part

Note: If you altach your own schedules to report income (of loss) storm on of these sources, use the same formal as the Schedule E. Ethe separately no Schedule E the total of neal income and the total of neal norm and the total of neal income and the total of neal form and the total of neal form and the total of neal form and the total of neal form on with the total of neal form on the separate activation on the separate activation.

If you have (1) a loss from any activity that you have (1) a loss from any activity that you you perferention, or scroporation engaged in as a trade or business or for the production of income accept the holding of real property (other than mineral property) and all fish in the activity, use Form 61.99, or computation of Bouchtells Loss From an Activity Described in Section 465(c), no Schedule Loss From an Activity Described in Section 465(c), no Schedule Loss From Computation of Schedule Loss From Sch

Rent

Amounts for which you are not at risk are amounts such as the following:

nonrecourse loans used to finance the activity, acquire property used in the activity, or acquire your interest in the activity unless they are secured by property not used in the activity.

If you were not in the real estate sales business and you received tent from properly business and you received tent from properly received tent from properly received services or properly, matsad of money, as rent, report fit air market value. You can deduct an amount for the depreciation of rental properly. You can depend in montal expenses, such as taxes, interest, repairs, informere, commissions, if your lotal interest on investment deter your lotal interest on investment deter cased a faller 1999, including investment interest from all other courtes, is more than interest from all other courtes, is more than interest from all other courtes, is more than

 loans from someone who has an interest in the activity other than as a creditor; and amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement.

loans from related parties (section 267(b));

For more details, get Publication S36, Net Operating Loss and the At-Risk Limits

The at-risk rules may apply to a memoral of a partnership or joint venture.

Shareholder in an Scorporation, or lessor of certain property. Generally, the amount you have at risk limits the loss you can deduct for any lasy year.

Partners and S corporation shareholders should get a separate estement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. See Form 618 and the related instructions for more information.

II, in addition to the amount that you may preport on Schedule E, you sell or otherwise report on Schedule E, you sell or otherwise dispose of (1) an asset used in an activity to which the at risk clues apply, or (12) any part of your interest in an activity to which the artisk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 61.96.

Part I—If you have a loss, enter in the appropriate column(s) on line 20 the loss from the activity or the amount at risk for the activity, whichever is smaller if your at-risk amount is zero or less, enter zero.

Part II—If you have a loss, enter in column (d) the loss from the activity or the amount at risk for the activity, whichever is smaller. If your at-risk amount is zero or less, enter zero.

Any loss from an activity not allowed for the tax year is treated as a deduction allocable to the activity in the next tax year.

# Rent and Royalty Income or Loss

Generally, you should use this part to report enter drain and obtain knoome. Report rensit from property you own or control, including room and other space entals. However, if you provided services to the senter, or if your provided services to the senter, or if your provided services to the senter, or if your provided services to the senter, or if your provided services to the senter. For more information or certal income and expenses, see Tele-Tax Information (tape no. 143) in the index of get Publisation (227, fental Property

Report royalites from oil, gas, or mineral properties, copyrights, and patents. If you hold an operating oil, gas, or mineral inferest, report gross income and expenses on Schedule C.

At-Risk Rules (Parts I and II)

If you use Part I to report rent and royalty income, enter your rent and royalty expenses for each property in the appropriate columns on lines 4 through 16.

If you have a loss from an activity except the holding of real property (other than mineral property), see the At-Risk Rules on this page

If you used the property as a residence and remed rout for being 15 days, you may not deduct any renda reputations, you may deduct any renda reputations, you may deduct any interest, traces, and casually besseen of Schem

Family includes ONLY brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.).

Royaltles

Report on line 3b royalties from oil, gas, or mineral properties; copyrights; and patents, not including operating oil, gas, or mineral interests. Under certain circumstances, you

Page 26

can treat amounts received as "royalties" of transfer to a patent or amounts received on the disposal of cost and iron ore as the abel of a capital asset. For more details, get Publication 544. Sales and Other Disposations of Assets. Do not deduct the value of your own those of your own those of your own trophy of your own trophy of your own trophy of your own the yo \$10,000 (\$5,000 it married filing saparately), see Form 4952, Investment Interest Expense Deduction.

If State or local lases were withheld from old orges spyrments you recoved, enter on line 30 the gross amount of royalty, include the tares withheld by the doculer on line 13, but OO NOT include on line 13, and or windfall profit taxes actually withheld in 1994. Instead, enter that amount or far III, line 37.

Rental Incoma From Farm Production or Crop Shares

Example: You rent out one-quarter of your home and live in the other part. Deduct deprecation on only one-quarter of the home. Deduct any other expenses that epply to the rented part.

Renting Out a Home That is Also Used for Personal Purposes

If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

Renting Out Part of Your Home

 You received rental income that was based on crops or livestock produced by the Report farm rental income and expenses on Form 4835, Farm Rental Income and Expenses. If you meet these two tests:

Note: For purposes of the estimated tax penalty, income received from your share of crops and reheld based on farm production is considered income from farming. You did not manage or operate the farm to any great extent.

It you use Form 4835, enter on line 24 of Schedule E the net farm rental profit or (loss) from Form 4835, line 49

Generally, you may deduct only those expenses witch apply the time that the home or other develing unit is cented out. A develling unit is rented out. A develling unit is rented out. A develling unit is rented out. A condominum, mobile home, boat, or dought mindle property Ass. If you'r your family used the property Ass. If you'r your family used the property as a residence, certain expenses cannot be more than the gross rental income. Only injerest, laws, and casually tosed of not have to be limited. Generally, a home or other develling unit is used as a residence of you or your family used it for prepared if you or your family the greater of.

If you own a certified historic structure end pay or incur certain capital expenditures to rehabilitate it, special rules apply. See Publication 535, Business Expenses, for more information. Certified Historic Structures

Expenses To Rehabilitate Low-income Housing

14 days, or
 10% of the number of days during 1984 that the property was actually rented out at 8 fair rental.

For tax years beginning January 1, 1984, you may amordize over a 60 month period up to \$20,000 of the costs you paid or incurred to rehabilitate qualified low moone housing. Get Publication \$38 for more details.

Begnning in 1984, you can deduct up to \$35,000 of the costs you paid or incurred to remove architectural or transportation barriers to the handicapped and the elderity Get Publication 535 for move details. Deduction for Removal of Barriers to the Handicapped and Elderly

by a member of your family or family member of any other person who has an interest in it, unless the unit is rented at fair rental as that parson's residence, or

by anyone under an arrangement that lets you use some other dwelling unit, or

by anyone at less than fair rental

 for personal purposes by you, or any other person who has an interest in it, unless the unit is rented to that person under e shared equity financing agreement, or personal properties. A day of personal use is any day, or part of a day, that the unit is used—

# Part II

If you are a member of a partnership or joint venture, include in this part your share of the partnership income (whether you received it or not) or net loss for the Income or Losses From Partnerships, Esteteo, Trusts, and S Corporetions partnership tax year that ends during the year covered by your return Partnerships

Schedule K.1 (Four 1062), such as depletion, show each lem on a separate from the forth of the four section of the four forth of the four

Note: For tax years beginning in 1984, the amount of your section 179 deduction from ALL sources cannot be more than \$5,000 (\$2,500 if you are married filing a separate return).

Part or all of your share of partnership income of its strom the equation of the business may be considered net earnings from self-entropyment hist must be raported on Schedule SE (from 1040). Either the amount from Schedule K. I (from 1063), line 17a, on Schedule K. I (from 1063), line 17a, on Schedule K. I (from 1063).

For more information for this part, please see your copy of Schedule K.1 (Form 1065), Partner's Share of Income, Credits, Oeductions, etc., and Partner's Instructions for Schedule K.1 (Form 1065) attached to Schedule K.1. if you did not receive a copy of these instructions, you can get a copy at most IRS offices. If you have a loss, see the At-Risk Rufes on page 2S.

If you are freating partnership items on you tax return differently from the way the partnership reported the items on its return you may have to file Form 8082. Notice of Inconsistent Treatment or Amended Return.

If you have losses or deductions from a prior year that you could not deduct in the prior year that you could not deduct in the prior year because of the afrikx rules or bests tudes, of not combine the prior-year amounts with any current-year amounts with any current-year amounts or any taken of the prior on Schedule E. Instead, report on schazate lines on current-year amounts and current-year amounts.

# **Estates and Trusts**

 Oividend's qualifying for the dividend exclusion—enter on Schedule 8 (Form 1040), Part II, line 4. If total dividends feetweld from all sources are \$400 or tess, enter the total on Form 1040, line 9a. Do not list them on \$chedule 8. If you are a beneficiary of an estate or trust. report your taxable part of the income (whether you received it or not) as follows:

 Short-ferm capital gains—5chedule D. Long term capital gains—Schadule D

Other taxable income less deductions Schedule E. Part II

For more information, contact the fiduciary or see Schedule K-1 (Form 1041). Include your share of tax preference items on Form 62S1, Alternative Minimum If you have a loss, see the At-Risk Rules on page 25.

A U.S. person who transterred property to a foreign thrist imp have but netude in more the he income received by the fusts as each to the transferred property if, during 1964, the total had a U.S. beneficiary Formore informative, see Foreign Formore informative, see Foreign Foreign from the foreign frust With U.S. Beneficiaries

## S Corporations

If you are a shareholder of an 5 corporation, report your share of the income (whether you received it or not) or net loss of the corporation on Schedule E in the same

manner as the arcome or loss of a manner as the arcome is partnership. Your share of the rice is 10° subject to self-employment tax. Also, 40° subject to self-employment tax. Also, destructions for principles and profits of all S corporations are espirated and ordereds and are reported to Schedule B (Form 1040). For more information, self-employing 589. Tax information on S Corporations.

if you have a loss, see the At-Risk Rutes page 25.

If you are treating S corporation items on your tax return differently from the way the S corporation reported the items on its return, you may have to file Form 8082. If you are claiming a deduction for recovery property (section 179), enter the amount of this deduction on line 34 of Schedule E.

Note: For tax years beginning in 1984, the amount of your section 179 deduction from ALL sources cannot be more than \$5,000 (\$2,500 if you are married filing a separate return).

If you are a strateholder claiming a deduction for are to peraining statch to your return a computation of the adjusted basis of your stock in the coprolation and the adjusted basis of any debt the the adjusted basis of any debt the composition ones, your your net to peraining loss deduction is limited to that amount.

# Par I

In certain stuatons, you must report as income on line 36 the amount of any credit or refund of everpad windfall profit lax you recaved in 1984 for tax year 1983, based on overwithholding or the net income inmitation. Ceution: If you are a member of a partnership, the amounts entered on lines 36 and 37 may affect your net earnings from self-employment on Schedule SE Line 36

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1983 on Schedule E, and received a tax benefit for the deduction on your 1983 tax

## Line 37

If you are a cash method taxpayer, deduct on line 37 the amount of windfall profit tax actually withheld in 1984 Part IV

## Line 40

Enter on this line your share of gross farming and fishing income from permerships, estates and trusts, and as shown on form 4835.

 your gross farming or fishing income for 1983 or 1984 is at least two-thirds of your gross income, and You will not be charged a penalty for underpayment of estimated tax if you meet the following tests.

# you file your 1984 tax return and pay the ax due by Merch 1, 1985. Part V

fou can deduct an amount each year for essets you buy to use in your business of Depreclation

hold to produce investment income. The deduction does not apply to land and personal assets.

Use Part V to figure your depreciation only if you did not place any assets in service after December 31, 1980 For more space, use a separate sheet and follow the same format as shown in Part V Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980

However, if you placed any assets in service after December 31. 1980, use form 4562 to figure your deduction for ALL assets Enter in Part I, line 18, the amount from 4562, Part I.

Please get Publication 534, Depreciation, for more information

# Instructions for

Schedule C

## **Business or Profession** Profit or (Loss) From

# Changes You Should Note

New rules apply that may limit the amount of your receivery deduction for degree atton and measurement credit for certain property used in your trader of business or held for the production of income and placed in service after June 18, 1384. The receivery deduction for a "posseging automobile" may not acceed \$4,000 and the investment as credit may not exceed \$5,000 and the investment as credit may not exceed \$1,000 in figuring your recovery deduction (for purpose of this filluration, the section 179 species deduction is the section 179 species deduction. The amounts are further reduced in your business uses letset fair 100% your business uses tests fair 100%.

The section 179 expense deduction and investment credit are not allowed for "listed property," such as cars and other transportation property, computers, property generally used for entertainment recreation, or annusement, and certain or their property not used.

Beginning January 1, 1985, any person engaged in a trade or business who receives sast of more than \$10,000 in one or more related transactions may be required to file Form 8300. For more details, get Publication 534, Depreciation, and Publication 572, Investment Credit.

If you operated a business or practiced a profession as so per powerforship. The complete Schedule C. If you had mare than complete Schedule C. If you had mare than one business, or if you and your spouse had separate businesses, you must complete a schedule C he each business. Farmers should use Schedule C he each business. Farmers should use Schedule C has business. Purpose of Schedule

Report sales, exchanges, and involuntary conversions (other than casualty or theft) of Deduct interest, taxes, and casuelty losses not related to your business as itemized deductions on Schedule A.

trade or business property on Form 4797. Supplemental Schedule of Gains and

You must pay social security self-employment tax on income from any trade or business unless you are specifically excepted. Please see Schedule SE. Use Form 4684, Casualities and Theitis, to report a casualty or theft involving trade or business, or income-producing property

For more details about business income and expenses, get Publication 334, Tax Guide for Small Business

Information Returns

You may have to file information returns for wages pad to employees, extrain payments of fees and other non-employee compensation, merest, returns, toyatics, ambustas, and pensions, or for sales by you of \$5.000 or more of consumer products to a person on a buy-self, deposit commission, or person on a buy-self, deposit commission, or see instructions for form W-3. Transmittat of see instructions for form W-3. Transmittat of transmittat of Certain information Returns, Transmittat of Certain information Returns or of form W-3. Transmittat of the major and and are of the major and and are of the major and and are of the major and and are of the major and and are of the major and and are of the major and are of the ma

# tem A

# Main Business Activity and Product or Service

Report the business activity that accounted or the most income included on Schodule C, Part I, Ime 1a Give the general field as well as the product or service For example, "wholesale—grocenes" or "retail—hardware."

## tem B

# Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number **Business Name and Address**

Employer Identification (ID) Number You don't need an employer ID number Viess you had a Kregif (H R 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax Item C

## Item D

cost, cost or market value, whichever is lower, Your inventories can be valued at. Valuation Methods

or any other method approved by the Commissioner of Internal Revenue

# Item E

Accounting Methods

Vol must use the cash method on your
return unless you kept account books if you
feet such books, you can use the cash
method, accrual method or in some cases,
the completed contract or percentage of
completed method. The method used must
clearly reflect your income

Enter gross recepts or sales from your consuites Se there to include on this line amounts you received in your trade or consuites as so shown on Formit 10 1099-MISC. Installment Sales. If you use the arisallment intelled of reporting sales income, please affach a schedule showing separately for 1984 and in this consideration of second years gross sules; cost of goods so side; gross profit; percentage of gross profits to gross profits on amounts collected; and gross profits on amounts collected;

To change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually

Page 27

first get the permission of the Commissioner of Internal Revenue in general, file Form 3115 within the first 180 days of the tax year in which you want to make the change

In certain stuators, you must report as income on line 48 the amount of any crebit or refund of overpaid windfall posititax you cereved in 1984 for tax year 1983, based on overwithholding or tite net income limitation. If you use the cash method, show all there of trabel income actually or constructively received during the year (in cash, property, or services.) Also show amounts actually paid during the year for deductible expenses, income is year for constructively received when it is constructively received when it is credited to your account or set aside for you to use.

Income From Overpald Windfell Profit Tax

Line 4a

New rules put accordables to appear on a relund you received is regione to the cash basis for deducting business expenses evently our deducting business expenses evently our deducting world a rules also apply that determine the furning of received a bas medicables have done reconneme, performance on your 1983 tax return and Methods, for details. If you use the accruel method, report income when you earn it and deduct expenses when you drour them. even if you do not pay them during the tax year.

# Item G

Other Income

Within certain limits, you may deduct business expenses that apply to a part of your home only if that part is exclusively used on a regular basis: **Business Use of Your Home** 

Part Line 7

a. as your principal place of business for any of your trades or businesses, or

b. as a place of business used by your patients, clients, or customers to meet or deal with you in the normal course of your trade or business, or

You may also deduct expenses that apply to space within your house fit is the only fixed location of your rade or business. The space must be used on a regilar basis, to clove inventory held for use in your rade or business of selling products at retail or wholesale c. in connection with your trade or business if it is a separate structure that is not attached to your home.

If you use space in your home on a regular basis in your theo obsiness of providing day care service, you may be able "0 deduct the business experises even northus with you sit out the same space for northus intests purposer."

Car and Truck Expenses

Line 9

Please get Publication 587, Business Use of Your Home, for more information

# Part

You can deduct the actual cost of running you can deduct the actual cost of running your can or truck, or take the freed mileage rate. You must use actual costs if you use more than one vehicle in your business. If you deduct actual cost, show depreciation on line 12. The fixed rate is figured at 20½ cents a mile up to 15,000 miles, and 11 cents for each mile after that. Add to this amount your parking fees and tolls. Income (Lines 1 through 5)

Gross Receipts or Sales

If you use the fixed rate, the vehicle is considered to have a useful life of 60,000 miles of business use at the maximum fixed mileage rate. For cars and trucks that have been fully depreciated, the rate is 11 cents a mile

Nota: If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS. more details, get Publication a63, Entertainment, and Giff Expenses. Note: If you use certain highway trucks, truck-trailers, or buses in

your trade or business, you may have to pay a Federal highway use tax on these vehicles Get Form 2290, Heavy Vehicle Use Tax Feturn, to see whether you are subject to the tax

## Line 11

Depreciation, Including Section 179 Expense Deduction Line 12

Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980

Caution: Cash method taxpayers are not entitled to a bad debt deduction unless the amount was previously included in income **Bad Debts From Sales or Services** 

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get Publication 548, Deduction for Bad Debts.

If you dispose of investment criefit property before the end of its class life or life years, of the use of the property clanges or britt in the investment clanges or heart in the originary and any above to refigure the credit (set form 4254, Recapture of Investment Credit, for details

## Line 14

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 21 Also include here contributions to insurance, health, and welfare programs.

Line 17

If you paid interest that applies to future years, deduct for 1984, only the part that applies to 1984 Interest on Business Indebtedness

Don't take a deduction on Schedule C for interest you pad or accurad on debts from buying or carrying investment property. Deduct this interest on Schedule A For more information, see Publication 550, Investment income and Spenisss.

# Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

## Depletion

Enter your total deduction for depletion on this line. If you claim a deduction for timber depletion, please attach Form T.

You can deduct an amount each year for seasts you but you can in you hasnness or hold to produce investment income. The deduction for deprecation does not apply to stock in trade, inventiones, land, and personal assets.

You may also choose under section 179 to expense part of the cost of cretain represents you bought in 1984 for where also you brought in 1984 for the cost of the Deductions (Lines 6 through 31) Include finance reserve income, scrap sales, amounts recovered from bad debts, interest, and other kinds of miscellaneous income from the business or profession

Include debts and partial debts ansing from sales or services that were included in income and are definitely known to be worthless instead of this, you may deduct a reasonable amount that was added during the tax year to a bard debt reserve

Investment Credit. You may be able to take a credit for part of the cost of tualifying poterfy used in your rade or business. To see if you qualify, get Form 3468, Computation of Investment Credit.

**Employee Benefit Programs** 

You should enter the amount you claim as a of adeduction for contributions to a pension or profit-sharing, or annuity plan, or paris for six the benefit of your employees. If the plan includes you as a self-employed person, you explaid enter contributions must be a contribution to the plan includes you as a self-employed person, you employe or your behalf (but not eolumlary of employed or your behalf (but not eolumlary of employed). Pension and Profit-Sharing Plans

Generally, you are required to file one of the following formst if you markating as a person, profit-sharing, or other funded deferred compression from whether or not or qualified under the internal Revenue Code and whether or not you claimed a deduction for the current tax year.

Form \$500-C or \$500-R.— Complete the applicable form for each plan with less than 100 participants. Form 5500.—Complete this form for each plan with 100 or more participants.

The Employee Retirement Income Security Act of 1974 imposes a penalty for failure to timely file these forms.
For more information, get Publication 560, Self-Employed Retirement Plans.

## Line 23

Repairs

You can deduct the cost of repairs including labor, and offer liens that on related in the value of increase the life of the property. On ond deduct the walle of your own labor, Afra do not deduct amounts you spent to extrod or replace property. They are chargeable to capital accounts or to the depreciation reserve, debending on how depreciations in charged on your books. However, see the instructions for the I.2 of Schedule C.

## Line 26

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Travel and Entertainment

However, you cannot deduct any expense paid or incurred for a facility (such as a yacht or funting lodge) that is used for any activity that is usually considered enfectaniment, amusement, or recreation. Note: You may be able to deduct the expense of the amount is treated as

For agen Conventions, Generally, you cannot be deaded by our deduct a paeries for attracting a referred by deligible of the d compensation and reported on form W-2 for an independent contractor (See Publication 463 for more details.)

These rules apply to employers as well as

Vou may be able to deduct up to \$2,000 of the cost to Usinesse sequences for attending conventions or similar meetings on an U.S. crucks slip. Dra about return, you may be able to deduct up to \$4,000 if each source attender the meeting and each source attender the meeting and each source attender the meeting and each source attender the meeting and each source attender the meeting and each source attender the meeting and each source and attender the meeting and each statements. By own ras return to support the eduction. See Publication of St or deals on what these statements must include and on what these statements must include and attending meetings on U.S. cruse strips.

## Line 28

Enter on line 28a the total salanes and wages (other than salanes and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 28b the jobs credit from Form 5884. Subtract line 28b from wages shown on line 28a and enter the balance on line 28c. for more details, please get Publication 906, Jobs and Research

## Line 29

# Windfall Profit Tax Withheld

If you hold an operating oil, gas, or mineral inferest, and you are a cash method tapayer, deduct on line 29 the amount of windial information at 1894. Form 6248, Annual information Return of Windial Pooft Tax—1994, stows the amount of windial pooft tax actually withheld in 1894.

Line 30

# Other Business Expenses

Include all ordinary and necessary business septiases not generate and expenses not deducted elsewhere on 5chedule C. Do not include the cost of business equipment of furnitura. replacements or permanent improvements to property, or personal living and family

Amortization. Use Form 4562 to figure your amortization deduction. Include on line 33 of schedule C the amount from Form 4562. Part II. Any loss from this activity that was not allowed as a deduction last year because of the at-risk provisions is treated as a deduction allocable to this activity in 1984

You may amortize over a 60-month

 up to \$20,000 of the costs to rehabilitate qualified low-income housing, effective for tax years beginning January 1,984. certain expenditures made before January 1, 1982, for child-care facilities the cost of pallution-control facilities.

You may amortize over a period of at least 60 months.

amounts paid for research, experiments and a trademark or trade name.

You may also amortize up to \$10,000 of qualified forestation and reforestation costs over an 84-month period certain business startup costs.

If you own a certified historic structure and pay or incur certain capital expenditures to rehabilishe it, speciel rules apply. See Publication 3.38, Business Expenses, for more information.

For tax years beginning in 1984, you may be able to deduct up to \$35,000 of the costs you paid or incurred to remove architectural or transportation barriers to the handicapped and the elderty.

Raal property construction period inferest and to the service of t

However, you do not have to capitalize and amontres ead property interest and taxes attributable to real property that you do not reasonably expect to use in your rate or business or in an activity engaged in for profit.

For more details, get Publication 53S

### Net Profit or (Loss) Line 32

If you have a loss, go on to line 33 before entering your loss on line 32. If you fail to answer the question on line 33, processing of your fax return may be delayed

Enter the net proid or deductible loss her and combine this amount with the profit or (loss) from your other businesses, if any Enter the total on Form 1040, line 12, and Schedule SE, Part I, line 2 (or Form 1041, line 6).

### Line 33 At Risk

Deductions for losses by persons who are engaged in a rate of obserses of an activity for the production of income, except the holding of real property (other than mineral property), are elimited to the amount they have at risk in the business.

If you have (1) a loss from any activity that you expedit and or business or for the production of income, except the holding of that property (little than mineral property), and (2) you have amounts for which you are not at it sist in the activity, use Form 6.198, Computation of Deductible Loss From an Activity Described in Section 465(c), to determine the allowable loss to report on Schedule C.

Amounts for which you are not at risk are amounts used as the following.

• nonecourse loans used to finance the activity, acquire properly used in the activity or acquire your indeest in the activity or acquire your indeest on the not used in the activity, not see they active they are secured by properly not used in the activity.

loans from related parties (section 267(b));

 loans from someone who has an interest in the activity other than as a creditor; and amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement.

Page 29 For more details, get Publication 536, Net Operating Losses and the At-Risk Limits. Also see the instructions for Form 6198.

Answer the question on line 33 "YES" if you have any amounts for this business that

you borrowed from a person who is related to you under section 267(b) (unless section 465(c)(3)(E) applies); OR

you borrowed from a person who has an interest in the business (other than as a creditor) (unless section 465(c)(3)(E) applies), OR

you are protected against loss by a guarantee, stop loss agreement, or similar arrangement; DR

you are not personally required to pay back the money.

If you do not have any of these kinds of amounts tow which you are not africish in this business, answer the question "NO" " ring the full loss on fine 32 and combuse his amount with the priof to (16ss) from your other businesses, if any, Enter the total on Form 1040, line 12, and Schedule SE, Part I, line 2 (or Form 1041, line 6).

If you assersed "YES" to the question on line 33 enter on line 32 either the mount of your loss or the amount for which you are considered a risk, whitehever is smaller for example, I your loss is \$1,000 enter (you manual raishs is \$200 you would stree (\$400)" on line 32 or, I your loss is \$1,000 enter (\$450)" on line 32 or, I your loss is such a read to a smaller (\$1,000)" on line 32.

If your at risk amount is zero or less, enter zero on line 32

If, in addition to the amount that you report on Schedule, ; you dispose of an asset used in a activity to which the atrist ules apply, and you have amounts in the activity for which you are not at risk, see the instructions for form 61.98. Also enter this amount as your loss from Schedule C on Form 1040, line 12, and Schedule SE, Part I, line 2 (or Form 1041, line 6).

## Cost of Goods Sold and/or Operations Part III

Cost of Goods Sold. If you engaged in a redde or business; in which the production purchase, or sale of merchandrs was an income producing factor, merchandrse inventiones must be taken into account at the beginning and and of your tax year. Cost of Operations (Inventones Not an Income-Producing Factor). If the amount on line 2, Part I, includes the cost of operations, complete lines 1 through 8 of Part III as appropriate

### Seif-Employment Tax Instructions for Schedule SE Social Security

# Changes You Should Note In 1984, the self-employment tax rate went from 9.35% to 14%. However, a credit of 2.7% is allowed. This reduces the rate from 14% to 11.3%.

Employees of electing church or church. controlled organizations with Form W-2 wages of \$100 or more may be subject to self-employment tax

U.S. Government employees whose pay is subject only to the 1.28 hospital invarious benefits tax (Medicale), and montained benefits tax (Medicale), and montained benefits tax (Medicale), and support emmigs in sexes of \$77 power teamings in sexes of worksheet in Part II of the instructions.

# Purpose of Schedule

Schedule SE is used by self-employed became to light any adjugated by service any self-employment tax became to light and self-employed self-employed self-employed self-employed self-employed people and self-employed people and self-employed security self-employed security self-employed security self-employed security self-employment has applies regardless of you age on the employment tax applies self-employed security self-employment has applies reserving social security benefits.

# Who Must Use Schedule SE

 You were self-employed and your net earnings from self-employment were \$400 or more, or You must use Schedule SE if:

You received Form W.2 wages of \$100 or more from an electrica church on to runch controlled organization; and you did not have wages (recluding tips) other than "qualified" U.S. Government wages, of \$37,800 or more that were subject to social security its no raincad reflement tax.

# Who Can Use Schedule SE

You can use Schedule SE if you will benefit from using the optional method of figuring self-employment earnings. Use of the optional method may benefit you if:

• Your salt broughyment earnings are less than \$400 and from I fold, une 33 is than \$10,000 and you wish to cleam the earned from a reading of the and you make from an end of the and of the area for increase your net earnings from self-employment and you make from self-employment and you may so from self-employment and self-or may self-employment and and proportion and and and approximent and self-employment and self-emplo

Use of the optonal method gives you credit toward your zool ascurity coverage even thought you have a loss or low meaner from self-temployment toweer, the optonal method may redure you to pay self-temployment tax writen none would be required to be paid.

# Fiscal Year Filers

If your tax year is a fiscal year, you must use the fax rate and earnings base that apply at the firms the fiscal year begins. You need not protect the rax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change. If you farmed and had at least one other rate or businesses or had two or more trades or businesses, you not earnings from self-employment are the comploned net earnings from all your businesses. If you had a loss in one trade or businesses. If you had a loss in income from another Figure the combined self-employment tax on Schedule SE. More Than One Business

If you produced crops or livestock on land belonging to another for a star of the crops or livestock produced, or the proceeds from rivestock produced, or the proceeds from frem, you are an independent contractor and a self-employed person rather than an employee Report your net earnings for income tax on Schedule F and for self-employment tax on Schedule SE.

If you are a duly ordaned, commissioned, or literated minister of a chulur, member of a religious order (who has not taken a vow of poverty), or a Christian Science practitioner, you are subject to social security self. profilorment tax. Rul you can under certain conditions, request IRS approval to exempt your income from services as a minister,

Show the name of the spouse with self.

employment income on Schadule SE. If
both spouses have self-employment
frome, each rime this the separate Schedule
SE include the total points or lasses from
all businesses for From 10.40, as
appropriate. Then enter the combined selfemployment tax on Form 10.40, lines 51. In figuring net earnings from self.

engloyment, if any of the encome from a business, including lartimeg, is community from encome, all the income from that business is considered the income of the spouse who same do in the fraction to business unless there is a busined and with a partiesty in the tract on business unless there is a busined and with earner so the traction business is determined by the facts in each studied. Community Income

If you file separate returns, attach
Schedule(s) (2. Profit of Ususs) from
Business or Profession, and Schedule(s).
For mit come and Expenses, and Schedule(s).
S (for than business) the return of the
spouse with the self employment income.
Community moral refunded on these
streedless must be durded, for moral expresses, and proposes, on the basis of the community
property Javas.

## Partnerships

self-employment, you snowlined net earnings from self-employment, you snowlind choude you will employ the state of the shade of earnings from a pathership, including any guaranteed dayments. In the year the state of a limited partner, do not mittake your state of a limited partner, do not partner, not you and you shouse are partners, no partners, to hists you and you shouse are partners, no be treated, say to part how shows even if the normer under Sate and stookes even if more the complexity and your law, is community income. If you and you're law, is community income. If you and you're law, is community income the distributions have distributed by the distributions have been a partnership, ever the distributions have a partnership and the distributions as hard to leach a spartnership and the distributions and to leach a spartnership and the distributions are lead to a separate schedule & (form on separate schedule & (form on separate schedules & (for

If a partner in a continuing partnership dies, that member's distributive share of partnership ordinary income or loss, for the year must be included in the partner's net earnings from self-employment

Share-Farming

# Exemption From Self-Employment Tax for Members of the Clergy and Certain Religious Orders and Sects

• For cakendary ear, 1984, the recovery deduction for 2 passegger automobie: may not exceed \$4,000, and the meyanned as cerefundary ord exceed \$1,000 in figuring your recovery 1,000 in figuring your recovery control for purposes of his limitation, the section 179 expense deduction is treated as a recovery deduction his above amonths are further reduced if your business uses less than 100%.

Act Repart income from this employment on Schedule SE. Into 2. If you are employed by a foreign government or miternational organization in a country other than those listed, you are not subject to selfemployment tax. member, or practitioner by filing Form
3481. If you have received fits approval
and have no other income subject to
all employment its, write "Exempt—Form
4361." on Form 1040, line 51 If you fleet
other earlings subject to self employment
that, you must complete Schoolule SE
Note: If you have previously liked form
2031 to pay self-employment tax to get
apply for exemption.

Self-Employed U.S. Citizens or Resident Allens Living Outside the United States

If you are a self-employed U.S. critaen or resident able invigo dustor the United States, you are generally subject to the States, you are generally subject to the self-employment its. You forlight earnings from self-employment may be reduced by the elebacturol for create in foreign bousing costs. However, you may not reduce your foreign served income exclusion to your foreign served income exclusion If you have conscientious objections to cocial security insurance because of your objects in the teachings of a recognized religious sect of which you are a member, you can request exemption from self-you can request exemption from self-you have received its by fining from the found 4029 and have received its approval, do not file Schedule SE Instead. White "Exemple—Form 4029" on Form 1040, line 51.

Name of Self-Employed Person. Enter the name and social security number of the self-employed person as it appears on that person's social security card. Specific Instructions

Coverage for Overseas Missionaries

### income Not included in Net Earnings From Sell-Employment Reguler Computation of Net Earnings From Self-Employment Part

• Salaries, fees, etc., subject to social security are which you deceived for performing services es an employee, including services performed as a public official (except as a fee basis government employee as coplamed under Other Income Included in Net Earlings from Self-Employment) or as an employee or employee representative under the ralingod relitement system. If you were employed by a church or a qualified church-controlled organization has have a considered the controlled security that has in effect a centralize electricy lases, and you reserved vages of \$100 or none from any one church or church controlled organization, you may be subject controlled organization, you may be subject controlled organization, you may be subject controlled organization, you may be subject controlled organization. You may be subject to self-employment Res Enter these wages to an ine 5 seed or self-employment or incomplete the subject of school or or loss; such or the subject of the subject of supplying the supplying the supply If you are a U.S. citzen and a minister of except of Division Science of a religious order serving outside member of a religious order serving outside the United States you may light en earnings from self-employment as if you were serving not be used to sell serving outside the moter of the consistence of the more information, please get Publication SIT's Social Security (Members of the Clerg) and Religious Workers

Employees of Churches and Qualified Church-Controlled Organizations Note: If you are a minister or member of a religious order, do not use the following instructions.

- Income you received as a retired partner under a written partnership plan (Net provides for flelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year •
  - Real estate rentals, unless received in the course of a trade of business as a real estate dealer. These include cash and crops shares received from a tenant or sharefarmer. You should report these amounts on Schedule E, Part I.
    - Dividends on shares of stock and interest on bonds, notes, etc., unless received in the course of your trade or business as a dealer in stocks or securities. Gain or loss from
      - The sale or exchange of a capital

Lines 9 and 13.—You may be subject to seeken plopyment tax event filmes to steek than 4.400 if lines 9 is less than 15.00, you one have to complete the rest of the schedule. If line 9 is 5100 or more a but less schedule. It line 9 is 5100 or more a but less 50 medule 0, 2, 50 medule 7, or a 50 medule 7, or a 50 medule 7, or a first on into it if the smaller of line 120 or into 120, in all other cases you will enter on line 12 in a lid the smaller of line 120.

- The sale, exchange, runoluntary conversion, or other disposition of properly, unless the properly it stock in trade or other properly that would be includible in invention; or held primarily for sale to customers in the ordinary course of the
  - Certain transactions in timber, coal or domestic iron ore business, or

 Net operating losses from other years Other Income Included in Net Earnings From Self-Employment

Rental income from a farm if the rental arrangement provides for material

U.S. Citizens Employed by Prolegic Governments or International Organizations furthern layous are subject to the self-amployment tax if you are subject to the self-amployment tax if you are a U.S. cutton employment tax if you see a U.S. cutton employment when the Youngen States. Puerto Rico, Guam Lands, or the Virgin Islands by a institutional most in the wingon Islands by a institutional registration of payament of the youngest programment of the youngest institution of the infernational Organization againzed under the infernational Organization againzed under

participation by the Bendinds and as landloid, you participated materially in the production or management of the production of farm products on this land This income is farm earnings. Report it on Schedules F and SE (To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.)

 Cash or a payment in kind received from the Department of Agriculture for participation in a land diversion program Payments for the use of rooms or other space, such as rooms in hotels, boarding houses, tourist camps, or homes, when substantial services are also provided

Payments you received for space in parking lots, traiter parks, warehouses. or storage garages

or across geological and across designed from the retail softward and across designed from the retail and or over and stept the profits.

Income you received as a crow member of stahing vessel with a crew or normally less than 10 citoriducials. See Publication \$95. Tax Gurde for profits of the profits of

Fees you received for services performed as a \$58 the of local geventment employee provided you are compensated solely on a fee basis and the position is not covered under a federal-State social security coverage agreement

The rerital value of a home or an allowance for a home furnished you if you are a minister or a member of a religious order.

The value of meals and lodging provided to you for the convenience of your employer if you are a minister or member of a religious order

 Oirector's fees and other payments received by a director of a corporation for services as a director

• Fiducates' tees received by professional inducaties. Also, nonposities fissional inducaties in the tees relate to active participation in the operation of the estate's trade or business on the facts indicate the flouciary manages an estate which requires extenses on management activities over a long period of time.

Option and commodity dealers engaged in trading section 1256 contracts, see section 1402(i) to determine net earnings from self-employment

Line 1 and 2.—Exclude from lines I and 2 and 2 and 2 and nome or experise not included in figuring interestings from self employment and after the explanetion if you are a partner, adjust lines I and 2 for any settents deduction for recovery property (section I 79) claimed, oil or gas depletion, or unremibursed partnership expenses.

If you deposited earnings into a capital construction fund established under the Merchant Marine Act of 1936, see Publication S95.

If you are a duly ordained minister who is an employee of a church and it you are subject to self-employment lax, the unreimbursed business expenses that you nourred in performing your services as an

employee of the church (allowed only as an remized deduction) are deducted from your self-employment barrings in figuring your self-employment tax. For more information, see Publication 517

# Part II

# Optional Method for Figuring Net Earnings From Farm Self-Employment

If your gross farm profits for the year were not more than \$2.400, you can report two-thirds of your gross farm profits instead of your actual net earnings from farming.

There is no limit on how many limes you can elect this toplonal method if you use this method, you must apply it to all larm. This method, you must apply it to all larm. This method can be used to increase on electrose net larm earnings, even it he farming operation resulted in a loss Your may change the method (from actual net to poporal net up optional net up op If your gross farm profits were more than \$2,400, and your net farm profits were less than \$1,600, you can report \$1,600 on line 4

For a farm partnership, your share of Efgoson snown is 1 gland a concoling to the partnership agreement With guaranteed payments, you stake of the gross motion is store of the gross motion is your share of the gross motion after the payout share of the gross motion after soft the are reduced by all guaranteed payments of the partnership Limited partners should and the partnership Limited payments include only guaranteed payments.

## Optional Method for Figuring Net Earnings From Nontarm Self-Employment

You may be able to use an optional method to the Origine your uset bearings from nonlarm self-employment if your net nonlarm profits from nonlarm self-employment are less than \$1.600 and less than two-thinds of your gross nonlarm income

You may use this potional method if you are regularly set employed or regularly a commenter of a partnership You meet this requirement to partnership You meet this from self-employment of \$400 or more (recluding power of \$400 or more including power of \$400 or more including power of \$400 or more including power and shallowed as member than monkam and from businesses in at least 2 of the 3 years immediately before the year for which you use the northarm option.

You may report two-thirds of your gross nortain morner (but not more than 15.160) as your net earnings from self employment on line 6, but you may not report less than your actual net earnings from norialm self-employment

gross income is your guaranteed payment plus your share of the gross income after they are reduced by all guaranteed payments of the partnership. Limited partners should include only guaranteed payments. For a nontarm partnership, your share of gross income is figured according to the partnership agreement. With guaranteed payments, your share of the partnership s

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive.

If you have both notifier and define mechine you may only use the notifier optional method if you actual net earnings from northan real else shan for the self-embloyment are less than 5.1600 in all combined cases, your net northan profits mats be tess than two. Thirds of your gross nondram notione to use the northan motion if you qualify to use both options, you may report less than actual roat net earnings from northan actual net earnings from northan actual net earnings from northann self-embloyment alone

## Line 4

Enter the smallest of

% of the total of gross income from all Schedules C, line 5, plus the distributive state of gross profits from all nonfarm partnerships. Schedule K-1 (Form 1055), line 17c, or

New rules apply that may limit the amount of your recovery detection for deprecation and investment credit for certain property used in your trade or business or held for the production of income and placed in service after June 18, 1994.

# Part III

If you are a U.S. Government employee whose gays souther ClVII (16 the I. 13% hospital insurance benefits lat (Medicare) cot NOT middle this pay as social security wages on Schedule SE, line I.13 Social security agas entered on fine I.13 are wages statlect to the old-age survivors, and desability maurance its un addition to the

The section 179 expense deduction and investines, credit are not allowed for "listed right property," such as cars and other transportation property, computers, property generally used for entartainment recreation or armusement, and certiam other property not used more than 50% in your trade of business.

Note: Also see the instructions for Form 1040, line 61, to see if you must file Form 4469.

information it has samples of filled-in forms and schedules, and lists important dates that apply to farmers. You may also want to get Publication 534. Use Schedule F to report farm income and expenses if you life forms 1040, 1041, or 1065 Please get Publication 225, Farmer's Tax Guide, for additional Purpose of Schedule Government wages are your Government wages, which are subject only to the 1 3% hospital insurance benefits tax

Using Both Optional Methods

Worksheet (Keep for your records)

1. Enter line 9 from Schedule SE 3 Enter your qualified your qualified your Government wages here and on line 12b of Schedule SE3... 2. Enter line 12a from Schedule SE 2. 4. Subtract line 3 from line 2 (If zero or less, enter -0-)4.

Enter % of the smaller of

• \$1.600,

# The amount on line 5 it you also had farm income and elect the farm optional method

Figure your self employment tax using the rate below line 13. Do not reduce the rate by the hospital insurance benefits tax

Beginning January 1, 1985, any person engaged in a trade or business who receives cash of more than \$10,000 in one or more related transactions may be required to file Form 8300.

For more details, get Publication 534, Depreciation, and Publication 572, Investment Credit

If you were required to make estimated tax payments in 1984 and you inderpaid your estimated tax, you may be charged a penalty. However, you will not be charged a penalty if you meet the following tests

Page 31

5 Multiply the smaller of line 1 or line 2 by 092

If you use both options in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than \$1,600

'n

6. Multiply the smaller of line 1 or line 4 by 021

7 Add lines 5 and 6 Enter on tine 14 of Schedule SE and on Form 1040, line 51 Instructions for

the total of the gross profits from all Schedules F, line 31 or line 87, and Schedules K-1 (Form 1065), line 17b, or

### • \$1,600 Line 6

Farm Income and Expenses Changes You Should Note

Schedule F

# Computation of Social Security Saff-Employment Tax Line 11a

hospital insurance benefits tax

If you are a U. S. Government employee whose pays, subject (DNL V to the 1.3% hospital insurance benefits tax (Medicae), and your commoner drages and self-ceroployment earnings (fine 9.11c, and 5.78 000, skip ine 13 of Schedule St and rounders the worksteet below #E sure to enter your qualified" U. S. Government your qualified" U. S. Government was assessed in the 12 of Schedule St and self-ceroplose to the supplied of the sup this worksheet "Qualified" U.S.

Farm income your gross farming or fishing income for 1983 or 1984 is at least two-thirds of your gross income, and

 you file your 1984 tax return and pay the tax due by March 1, 1985. For more details, see Publication 225.

Cash Method

Rent you received that was based on farm production or cops harses if you did not run the farm yourself. Report this income on Form 4835 and Schedule E (Form 1040), it is not subject to self-employment tax. Do not report the following income on Schedule F:

 Sales, exchanges, or involuntary conversions (other than casualities or thefts) of certain trade or business property.
 Report this income on Form 4797. Rent from your pasture land, Report this income in Part I of Schedule E (Form Add). However, report on line 29 of Schedule F pasture income received from taking care of someone else is livestock.

Seles of Livestock Because of Drought, If you sold livestock because of a drought, you can those sound the Income from the sale in the year offer the drought, instead of the year of the sale. You can do this IF:

Use Form 4684, Casualties and Thefts, to raport a casualty of theft involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes. Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on Form 4797.

Schedule F has 4 parts. The accounting method you used to record your laminome the terrimes which part you must use. Under the case method you vinctide all you will you will you you will you you will you you will you deduct your expenses it. Generally, you deduct your expenses method (iff in Parts I and II). Which Parts To Use

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock. Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items. Lines 5 through 19

Show the amount you got from the sale of fivestock and produce you reised.

Line 20

Show patronage dividends you received in acts, and the colola manumit qualified written matices of allocation and to qualified written matices of allocation and to the property as more lain market valuents by our exerved from a marketing cooperative. To do do not have to much decast some patronage dividends from byting. Show the amount you were paid for the use of your farm machinery. Line 21 Under the eccrual method, you include you include the year you get it. You does not matter when you get it. You deduct your expenses when you incur them if you are the accrual method, fill in Parts II, III, and IV.

Other rules also apply that determine the timing of deductions based on economic performance. See Publication 538, Accounting Periods and Methods, for details.

Employer Identification (ID) Number

You need an employer ID number only if: • you had a Keogh (H.R. 1D) plan, or

personal or family items. capital assets.

Enter these amounts on line 21b. If you do not report patronage dividends from these liters as knoone, you must subtract the amount of the dividend from the cost or other basis of these items. depreciable assets you use in your business. you were required to file an employment tax, excise tax, or alcohol, tobacco, or firearms tax return.

Payments in Kind

If you get per unit retains in cash, show the amount of cash. If you get qualified per unit retain certificates, show the stated dollar amount of the certificate. Line 22 If you received for constructively received)
graduature commodates under the
Department of Agriculture's 1983 on department of Agriculture's 1983 on department of Agriculture's 1983 on the supermental of Pich progress, you do not it have to proport these commodates as income until the year they are sold or otherwise of apposed of in greneal, this rule applies to the year. However, this rule applies to the year. However, this rule also applies to the year. However, this rule also applies to unadjusted basis in these commodates. You when you receive them is zero. See Publication 225 for more details. If you disposed of commodates received under the disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates are disposed of commodates

Enter on line 24a cash you got as price support payments, diversion payments, and cost-share payments (sight drafts).

On line 24b, show the amounts the Department of Agriculture paid for materials, such as fertilizer or lime, or services, such as grading or constructing In Part I show the income you received for the tiens listed on lines I through 28. Count both the cash you actuelly or constructively received and the fair market value of goods or other property you received for these flows.

Line 25

Income is constructively received when it is credited to your account or set aside for you to use. If you ran the farm yourself and received reats based on farm production or crop shares, report these rents as income on the line for the crop, or on line 29.

Report Commodity Credit Corporation loans you received as income it.

The care of the commodities are delivered or forteited to the Corporation instead of sold in the market. OR

you choose to report the loan as income when you receive it if you do fins, aftach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 28

If you took a credit for Federal tax on gasoline or other fuel on your 1983 Form 1040, enter the amount of the credit here.

you can show that you sold the livestock only because of the drought, AND

your area qualified for Federal aid.

Line 1

your main business is farming, AND

Enter the emount of any State gasoline tax refund you got in 1984. Line 27

In general, you must report crop insurance proceeds in the year you receive them. Line 28

However, you may choose to include crop insurance proceeds and de carlan disaster payments in income in the lax year after the year of damage if you can show that it is your practice to report income from these crops in the later lax year.

Line 29

Use this line to report income other than that shown on lines: I through 28.

Report the sale of commodily futures contracts on this line it they were made to protect you from the test should be considered hedges. These are a considered hedges. Enter any profit on line so they also they have a so they are a s

Purchase or sales contracts are not true hegges if they offset Rosser stria clied of happened. If you bought or sold commonly futures with the hope of making a profit due to lavorable price changes, do not report the profit or loss on this fine. Report the gain or fuss on Form 6781, Gains and Losses From Contracts and Straddies.

Report as income the amount of the credit for alcohol used as a fuel that was entered on Form 6478. For more details, see Publication 225

Cash and Accrual Method Ferm Deductions Do not deduct:

Part

Page 33 personal or living expenses (such as taxes, insurance, or repairs on your home)
 that do not produce farm income.

expenses of raising anything you or your femily used.

Line 33

the value of animals you raised that

loss of inventory.

 the cost of planting and growing citrus or elimond goves before the close of the fourth tax year beginning with the tax year you plant them in their permanent grove. You must treat these items as part of the cost of the gove. personal fosses.

Line 34

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

Line 35

A farming syndicate may be:

 any other noncorporate group, or a partnership, or

Line 38

an S corporation, If

a. The interests in the business have ever been for sale in a way that would require registration with any Federal or Siles.

Been you should be seen that the seen and the seen and the seen and the seen and the seen and the seen that the year is spread between limited partners or limited entit paneaus. At limited partner or limited entrepreneur is a person who does not take entrepreneur is a person who does not take any exite part in managing the business, and who can lose only the amount he or she hes invested.)

If you are a farming syndicate, your deductions are limited as follows:

Generally, you can deduct lead, seed, lentitions, and other lent supplies only in the year you act hadly use them inder your accounting method. However, it you puight supplies you could not use because of the, storm, flood, disease, or of nine casually, then you may deduct them in the year you bought them;

You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.

other taxes not related to the farm business.

Line 46

Show only the amount of premiums for fire, storm, crop, and their insurance for this year for your ferm business assets. On our funded insurance on personal essets, or medical, health, or disability insurance on yourself or your family. You cannot deduct the cost of pibating, cuthoring, maintaining of developing grows, or clads, or vineyards, which produce that or ands, before the tax year in with they produce commercial quantities. You must treat these costs as part of the cost of the grows.

Line 32

Enter the amount you paid for farm labor.
You can count the oost of boarding farm
labor but not the value of any products they
used from the farm. You count to not
write you paid household help to care for
farm labores. You count the value of
Your own or your family is abor. Enter on line 32b the jobs credit from Form 5864. Subtract line 32b from line 32e and enter the balance on line 32c. For more details, please get Publication 906, Jobs and Research Credits.

Line 48

a soil or water, district for conservation expenses. Do not deduction than 25% of your gross income from larming (excluding certaining and from selling assets such as larm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years. Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery, and equipment. You can also include what you paid for tools of short life of small cost, such as showels and rakes.

Line 50

Show what you paid to clear land so you could farm it. Do not enter more than \$5,000 or 25% of you transhe riccone from farming, whitever is less. Gee Publication 225 for the definition of tracels income from farming for purposes of the limitation.) Show the interest you paid on your farm four not your home) mnegage. Also include interest on other loans related to this farm. If you prepaid interest in 1984 for years after 1984, include only the part that applies to 1984. Enter what you paid to rent pasture or farm land.

Enter the amount you paid to pension, profits harming, or amountly plans for your employees. If the plan included you as an owner-employee, see the instructions for Schoolie C, line 21, on page 25. Enter the amount you paid for yourself on Form If you choose to deduct land clearing expenses for 1984, you must affact a statement to your tax return. See Publication 225 for details on what you must include in this statement. Line 51 If you use the cash method, show what you paid for feel to be consumed by your inestock in the year of largement. However, if the feel is to be consumed in a sitest hax year, the experies might not be deductible in the year peal. See Publication 225 for more information on advance payments for feed.

Line 52

Show what you peid to rent machinary used on your farm.

Line 39

Enter any amounts you paid to programs for you employees that are not a part of the plans on line \$1. Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent Line 53 your family.

social security taxes you paid to match what you are required to withhold from farm employees' wages.

Federal income taxes. estate end giff taxes. Do not deduct:

real estate and personal property taxes on farm business assets.

You can deduct the following taxes:

Line 45

Do not deduct depreciation on

 taxes assessed to pay for improvements, such as paving and sewers. taxes on your home or personal property.

 livestock you bought or raised for resale, your home, furniture, or other personal items,

Ganerally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980. / • other property in your inventory.

You may also choose under section 179 to expense paid of the cost of certain depreciable property you bought in 1984 for serior now breakers. You may deduct up to \$5,000 (42,500 if marrined filing separately of the cost of recovery property that would otherwise quality for investment credit otherwers, you may not deperciale or amortize the same costs in general, for cary or of the "listed mysty of the property, is used \$50% or certain the list. 1984, you may not take this deduction if the property is used \$50% or "Changes You Should Note" on page 32

Show what you paid for gas, electricity, water, etc., for business use on the farm. Do not include personal utilities.

Line 47

Including the section of a page 32.
Figure your depreciation deduction. Including the section 179 expense deduction on Form 4562. Depreciation and Amortization. Ertiat on line 53 of Schedule F the amount from Form 4562.

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold Line 49

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to

If you dispose of investment credit property before the end of its class life or life years, of the use of the property changes so that it no longer qualities, you may have to religiur the credit Get form 4.25s., Recapture of Investment Credit, for Investment Credit. You may be able to take a credit for part of the cost of taken accepting the property used in your trad or business. To see if you quality, get Form 3468, Computation of Investment Credit.

Line 54

Enter expenses not listed on another line, such as

office supplies advertising.

car and fruck expenses. You can deduct what it cost you for nuy our can or truck, or take the interd mileage rate. The rate is 20%-cents a mile to 15,500 miles, and 11 cents a mile for each mile after that if you want to the form on white file to business, you must use the actual cost. If you use the verticle for poth personal and farm verticle for poth personal and farm

For vehicles that have been fully depreciated, the rate is 11 cents a mile

If you use the fixed rate, the vahicle is considered to have a useful life of 60,000 miles of business use at the maximum fixed mileage rate

Mota: If you place a car or truck in service after December 3.1, 1980, and take the fued mileage rate, you are treated as having alected to exclude this varicle from ACRS.

Note: I you use cetain highway frucks. Irruck hailons, netroin thins, x o bussis in you rinde or business, you may have to pay you rinde or business, you may have to pay a Federal Maylow you sin these whicles Get form 2290, Heavy Venice Use 1su Return, to see whether you are subject to the last. For more details, get Publication 463, Traval, Entertainment, and Gift Expenses

any loss from this activity that was not allowed as a deduction last year because of the at-risk provisors. This is it reated as a deduction allocable to this activity in 1984

 amortization of certain business startup costs over a period of at least-60 months amortization of qualifying forestation and reforestation costs over an 84-month period

Use Farm 4562 to figure your amountains of the amountain deduction include on line 54 of Schedule F the amount of the deduction from 4562, Part II.

For more information on amortization, see Publication S3S, Business Expenses

ynu are considered at risk, whichever is smaller for example, if you losts \$ \$1,000 and your amount at risk \$ \$400, you would enter "(\$4,000" on the 56. 07, if your loss is \$1,000 and your amount at risk is \$1,200, enter "(\$1,000)" on time 56.

Also enter this amount as your loss from farming on Form 1040, line 19, and Schedule SE, Part I, line 1 (or Form 1041, line 6) If your at-risk amount is zero or less, enter zero on line 56 Enter the net profit or deductible loss where and on Form 1.949, into 13, and Schedule SE, Part 1, line 1 (or Form 1.04), line 6). Partnerships should stop here and enter the pofficio loss on this line and on Form 1.065, line 8 If you have a loss, go on to line \$7 before entering your loss on line 56. If you fail to answer the question on line \$7, processing of your tax return may be delayed.

Line 57

If you have (1) a loss from any farming setwity that you engaged in as a trade or business or for the production of income, except the holding of nea propert (other than mineral property, and (2) you have amounts for which you are not at risk in the activity, use form 6198. Computation of Deductible Loss From an Activity Oescribed in Section 465(c), to dearmine the allowable ross for report on Schedule f

If, in addition to the amount that you report on Schoulder, you sell or otherwise dispose of (1) an asset used in an activity to which the exist uses ago, or (2) any part of your indeest in an activity to which the activity on which the activity on which you may any on have amounts in the activity on which you are not at risk, see the instructions for Form 6 199.

Amounts for which you are not at risk are amounts such as the following

Farm incoma

Part III

Accrual Mathod

nonrecourse loans used to finance the activity, acquire property used in the activity, or acquire your interest in the activity, unlass they are secured by property not used in the activity.

If you use the accrual method, report farm income when you cent, for when you receive II. Generally, you must inventory your animals and crops if you use this method. See Publication \$36. Accounting Periods and Methods, for exceptions.

inventory methods, and how to change from accrual to cash methods of accounting

Lines 58 through 74

For each item listed, fill in columns (b), (c), (d), and (e) across. See the line by-line instructions for Part I for more information.

loans from related parties (section 267(b));

 loans from someone who has an interest in the activity other than as a creditor; and amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement

For more details, get Publication 536, Net Operating Losses and the Al-Risk Limits. Also see Form 6198 and its instructions for more information.

Summary of Incoma and Daductions

Part IV

Answer the question on line \$7 "YES" you have any amounts for this farm that

 you borrowed from a person who has an interest in the business (other than as a creditor), OR you borrowed from a person who is related to you under section 267(b). OR

See instructions for Part I, lines 24 and 25

Line 80

Lines 78 and 79

Accrual Method

If you take a credit for Federal gasoline tax on your 1984 income tax return, enter the amount of the credit on this line.

you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement; OR

If you do not have any of these kinds of amounts for which you are not at risk in this business, then answer the question 'NO'. Enter the tuil doss on the 55 and or form 1040, line 19, and Schedule SE. Part I, line I (or Form 1041, line 6). you are not personally required to pay back the money

If you are due a refund of State gasoline tax for 1984, enter the amount here

Line 81

If you answered "YES" to the question on line 57, enter on line 56 either the amount of your loss or the amount for which

See instructions for Part I, lines 56 and 57

See instructions for Part I, line 29

Line 82

Lines 89 and 90

# 1984 Tax Table

Based on Taxable income for persons with taxable incomes of less than \$50,000.

for married filing jointly and read down the column. The amount shown where the income line and filling status column meet is \$3.646. This is the tax amount they must write on line 38 of their find the \$25,300-25,350 income line. Next, they find the column lexable income on line 37 of Form 1040 is \$25,325. First, they Example: Mr. and Mrs. Brown ere filing e joint return. Their

return

Married Married Head filling of a jointly sepa. house-

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4,633 3,621 5,770 4,648 3,634 5,789 4,663 3,634 5,808 4,678 5,808 Your tay is-

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2.325	2,350	4	0	20	4	3,250	3,300	107	0	178	107	4.850	4.900	308	183	383	288
2.350	2,378	~	0	73	7	3,300	3,350	113	0	185	113	4.900	4.950	315	168	344	284
2.375	2.400	10	0	7.8	10	3 350	3 300	110		•						9	

C If your taxable income is exactly \$3,400, your tax is zoro a if your texable income to exactly \$1,700, your tax to zero bif your texable income to exactly \$2,300, your tax to zero

Page 36

Page 35

	But Single Marrie less hing than jointy	8	1,806	1,836	14,200 14,250 1,846 1,457 14,250 14,350 1,886 1,483 14,33 14,35 1,888 1,473 14,35 1,888 1,878 1,	1,986	906.1	1.926	1.946	1.966	1,996	15,000		16,250 2,053 1 15,300 2,064 1	15,400 2,087 1	15,450 2,089 1,849 15,500 2,110 1,857 15,550 2,122 1,695 15,800 2,133 1,673	15,850 2,145 1 15,700 2,158 1 15,750 2,188 1	15,600 2,178 1	15,850 15,800 2,202 1,72 15,900 15,850 2,214 1,72 15,850 16,000 2,225 1,73		16,000 16,050 2,237 1,746 16,050 16,100 2,246 1,755 16,100 16,150 2,246 1,754 16,150 16,150 2,751 1,754	2,283	2,306	2,329	2,352	2,375	2,398	2,421	16,900 16,950 2,444 1,80 16,950 17,000 2,455 1,91	ad colo torres amin
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if line 37 (emooni isomooni	ast less than	20,000	20,000 20,050 20,050 20,100 20,100 20,150	150 20,20	20,290 20,250 20,250 20,300 20,300 20,350	400 20,45	,450 20,50 ,500 20,55 ,550 20,65	1,600 20,65	20,700 20,750	800 20,85	20,800 20,85 20,950 21,00	21,000	21,000 21,050 21,050 21,100 21,100 21,150 21,150 21,200	1,250 21,25	1,350 21,40	21,400 21,45 21,450 21,50 21,500 21,55 21,550 21,80	1,800 21.85 1,850 21.70 1,700 21.75	1,750 21,80 1,800 21.85	21.850 21.80 21.800 21.95 21.950 22,00	22,000	22,050 22,050 22,050 22,100 22,100 22,150	2,200 22,25	2,300 22,35	22,400 22,45 22,450 22,50	2,500 22,55 2,550 22,60	2,600 22,650 2,650 2,650 22,700	2,700 22,75 2,750 22,80	2,850 22,85	22,800 22,850 22,850 23,000	
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8,450         554         388         651         507         18,00         557         17,00         17,00         18,00         17,00         18,00         17,00 <td>0,550</td> <td>6,900</td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>- '</td> <td></td> <td>- '</td> <td></td> <td>12,5</td> <td>2 2 2</td> <td>-</td> <td></td> <td>-</td> <td>-</td>	0,550	6,900				•			- '		- '		12,5	2 2 2	-		-	-
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33,300 33,3 <b>50</b>	33.350	7.244	5,748		8,738 8,754	36,350	36,350	6,353	6,662		7,765	39,300	39,350	9,493	7,635	11.522	
33,400	33,450	7,278	5,777		8,770	38,400	36,450	00 00	8.678		_	39,400	39,450	9,531	7.668		
33,500	33,550	7,329	5,805		6.818	36,500	36,550	8	6.711	10,325	7,835	39,500	39,550	9,588	7,701		8.885
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33,800	33,850	7,414	5.889	8,191		36,900	36,850	00 0	6.810		7,940	39,800	39,850	9,663	7,800	11,711	
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34,200	34,250	7,556	8.001	6,358	7.030	37,200	37,250	000	8,942		8,080	60,200	40.250	9,635	7.932	11,879	
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34,46	34,450	7,631	6.057	9.443	7,100	37,400	37,450		2,008		8.150	60,400	40.450	9.911	7,998	11,963	
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34,600	34.850	7.707	6,113	9,527	7.170	37,000	37,650		7.074		8,220	40,600	40.650	9,887		12,047	
25	35.2	7.745	14.0	200	38	37.78	37.750	988.9	7,107		0.255	20.5	6.750	10,025		12,089	
34,600	34,850	7.783	91.0	8,611	7.240	37.800	37.650	6.823	7.140		8.290	40.800	60.050	0.00		12.131	
2,2,2	2,2,5	2 2 2 8 2 2 2 8	6.163	8.632 6.663	7,257	37,850	37,950	9.96.9	751.7	10,813	8.307 8.325	0.000	0000	10.101	9,163	12,152	
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198.8	Single	And you Married filing jointly	Married filing	Head of a house-	(taxable Income) fe— At But least tess	But than	Single	And you Married filling jointly	Married Ming	Head of a	(texable income) la— At But least less than	But less than		Single	And you Married filling jointly	
		Your tax is	ratety C Is—	hold			_	Your tay	tox la	Pod				_	29 (	29 (
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2,4		3,165		3,784	26,300	26,350	4,963	3,896	8,188 8,207	4,597	29,350	29,350	8, Q	22		4,648
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2,8		3,229 3,240		3,813	26,500	26,550	5,023	3,948	8,264 8,283	4.653		29,550	5.95	200		4,696
70		3,251		3,841	26,650	26,650	5,053	3,971	8,302	4,681	28,800	29,850	5.986	20	3 4,721	4,721
2,8		3,273		3,883	26,700	26,750	5,063	3,996	8,340 8,358	4,723	29,700	29,750		22		4,748
8.0		3,295		3,897	26,650	26,650		4,021	6,378	4.737	28,600	29,650		1:		4,771 7
28	4.243	3,317	5,295	3,939	26,900 26,950 26,850 26,850 27,000	26,950	5.143	4.048	8,416	4,785	29,800	29,800 29,950 28,850 30,000	8,068	α v2	4,797	
24,000					27,000	8					30,000	8				
24,000 24,050 24,100	4,288	3,338	5,314	3.953	27,000	27.050	5,173	4.084	8,454	4.793	30,000	30,100	6,139	0.00	4,639	
근목		3,372		3,995	27,150	27,200	5,218	4.108	8,511	4.835	30,150	30,200	8,17	00		4,867
24,250	88	3,380	5,390	4,009	27,200	27,250	5,233	4,121	6,548	4.863	30,200	30,250	6.19	0 ~		4,881
<b>2</b>	4 4	3,405		4 037	27,300	27,350	5,263	4,148	6,587	4,891	30,300	30,400	6.24	<b>-</b>		4,923
2,3	4.4	3,427		4,065	27,400	27,450	5,293	4.171	8,808	4.905	30,400	30.450	6.25	m 10		4,937
2.8	4 4 28	3,448	5,523	4.093	27,500	27,550	5,323	4,198	8,644	4.947	30,500	30,550	6.309	~ ~	4,965	4,965
8,5		3,471		4,121	27,600	27,650	5,353	4,221	8,882	4.981	30,800	30.650		10.00		4,983
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8.5		3,534	5,637	4,191	27,850	27,800	5.428	4.284	8.777	5,031	30,650	30,800	6.411 8.428		5.063	5.063
8		3,558	5,875	4,219	27,950	26,000	5,458	4.309	8,815	5.059	30,850	31.000	00	ام		5,081
- 1			- 1		28,000	8					<u>ج</u>	8		t.	- [	
25,000 25,050 25,050 25,100 25,100 25,150	5,573	5.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	5,732	242	26,000 26,050 26,050 26,100 28,100 26,150	28,050 28,100 28,150	2,484 2,000	2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	6,834 8,853 8,872	80.50 20.50	60.55 20.05	2.5.5. 0.0.5.5.	8.478 8.478 8.498		6.13 5.13 5.13 5.13	
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888	33	3,000	5,808	96.4	28,250	26,350	2,83	4 39 6	6,948	5.15	3,250	93,300	8,584		5,175	5,175
\$ 8		3,671		3 8	28,400	28,450	5,583	4.421		5.185	31,400	31,450	0,59	· m		5,217
29,900	4.723	3,884	5,886	4,338	28,450	28,550	5.608	44		5,199	31,450	31,300	9.63	w 04		5,231
8		3,700		4.387	28,550	26,800	5,630	4,459		5,227	31,550		9.8			5.258
25,800 25,650 25,850 25,700 25,700 25,790	333	27.0	25.00 25.00	2.4.4 2.6.4.4 2.0.4.4	28,800 28,700	28,700 28,700	5 885 6 886 5 886	2 4 4	2.682	5.255	21.6 00.0 00.0 00.0 00.0 00.0 00.0 0.0 0.0	2 2 2 2 2 2 2 2 2 2	8,886 8,700		5,273 6,287 5,301	5,273
8		3,750		4.443	28,750	28,800	6.690	4.500		6.283	31,760	31,900	0.71	٨.		6,315
28,850	6.00	200		9.5	200	28.80	12.0	33		6.3	31,800	900	70.7	*-		97,0
<b>48</b>	**	3,800		4.485	28,960	28,850	5,746	4.4 8.8 8.0 8.0		3.46	31,000	32,000	8.76			6,367
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(taxable income) is—		Single	And you are Married Marr	Married	Pag.	(taxeble income)	<u>1</u> §	Suge	And you are Married Marr	1 8	Head	(taxable income) /	1 20	Single		Married	Head
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# 1984 Tax Rate Schedules Your zero bracket emount hes been built into these Tax Rate Schedules.

Saution: You must use the Tax Table instead of these Tax Rate Schedulas if your taxable income is less than \$50,000 inless you use Schedule G. Income Averaging, to figure

Single Taxpayers Schedule X

Unmarried Heads of Household (including certain married persons who live apart—see page 5 of the instructions) \$2,300 6,500 6,500 11,800 118,200 23,500 23,500 34,100 44,700 60,600 108,300 your tax. In that case, even if your taxable income is less than \$50,000, use the rate schedules on this page to figure your tax. Use this schedule if you checked Filing Status Box 4 on Form 1040— \$231 11% \$231 11% \$231 11% 791 11% 791 11% 1318 119% 1318 119% 2.534 24% 5.290 428% 5.290 432% 6.296 432% 10.696 435% 10.696 435% 11.374 443% 2.514 443% 2.514 443% 2.514 443% 3.634 450% Enter an Form 1040, line 38 But not \$2,300 4,400 6,500 11,000 11,000 18,200 23,500 28,800 34,100 44,700 81,800 81,800 Schedule Z If the emount on Form 1040, line 37 is: \$0.52.300 6.500 8.700 11.800 115.000 18.200 28.800 34.100 44.700 60.600 11.800 \$2,300 3,400 6,500 8,500 10,800 112,900 118,000 23,500 23,500 23,500 23,500 24,100 41,500 81,800 of the amount over— Jse this Schedule if you checked Filling Status Box 1 on or orm 1040— 211... 241.12% 241.115% 835.115% 835.115% 835.115% 835.115% 2.001.23% 2.737.26% 2.737.26% 2.737.26% 2.737.26% 2.737.26% 2.737.26% 2.737.26% 2.737.26% 2.737.26% 2.737.26% Enter on Form 1040, Irne 39

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# chedule Y

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y Act of 1974 and Paperwork Act of 1980 say that when we information, we must tell you Reduction A

Our legal right to ask for the information
 What major purposes we have in asking for it, and how it will be used
 C. What could happen if we do not receive

d. Whether your response is voluntary, required to obdain a beneill, or mandatory under the law.

For the Internal Revenue Service, the laws include

— Tax etturns and any papers filed with them.

Complete, correct, or process your return Any questions we need to ask you we can

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earned income credit. Enter that amount on line 5 or 6 of the worksheet. whichever applies

amount from the Earned Income Credit Worksheet on page 16 Read across to the right and find the amount of the

Caution: This is Not a Tax Table

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**Credit Tabl** 

Earned Income

984

To find your earned income credit: Read down the column titled if line 3 or 4 of the worksheet is—" and find the appropriate

But not It line 3 or 4 of the worksheet is

Over

Your earned income credit

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Your earned Income credit

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(if you kept records that show you paid more sales (ax than the table for your State indicates, you may claim the higher amount on Schedule A. line Ba.) tables and read across to find your family size 984 Optional State Sales Tax Tables

ncome of \$100 000. To figure your sales tax deduction, use Step 3.8. but don 1go over \$100 000.

(See

the Use Use In State of the smooth of some ADD inte-State occurable reforms, LoCa at Verent previous state occurable reforms, LoCa at Verent previous capital pains or unemployment compromation occurable pain is coost security and among reterent benefits, outleted a exclusion education for an interest payments. Sep. 31 and "Let you name you be 1,500 XDb and end 1500 XDD (and he depended not be of the three days of the control of the co

if or general sales tax paid Habies plus any qualifying Histed on page 20

Step 2.—Count the number of exemptions for you and your family bon and count exemptions; claimed for being 55 or over or bind as part of your family, say Step 3.4.—If your folial available income s not over \$40,000 fund the income line for your State on the Step 1—Figure your total a Your remized deduct can be estimated from the sales taxes paid on the ite. To use the tables

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	your charitable contributions, from the worksheet instructions.  Irom line 15. Write the result.  In the total number of exemptions claimed on line 5e.  On line 17. Write the result. This is your taxable income, gue Your Tax. Sae Page 21 of the instructions.  The amount on line 19 Use the tax table, pages 31-36.  Ind dependent care expresses  Ind Acceptance of the form 1040A.  The political contributions for every Step and See page 24 of the cerepts.	16
	from line 15. Write the result.  ye the total number of exemptions claimed on line 5e.  om line 17. Write the result. This is your taxable income,  gure Your Tax, Sae Page 21 of the instructions.  he amount on line 19. Use the tax table, pages 31–36  and dependent care expenses  tach Schedule 1 (Form 1040A).  21a  political contributions for everpt's See page 24 of the  21b	17
	yy the total number of exemptions claimed on line 5e, om line 17. Write the result. This is your taxable income, gue Your Tax, Sae Page 21 of the instructions, he amount on line 19. Use the tax table, pages 31–36 and dependent care expenses tach Schedule 1 Form 1040A.  21a  political contributions for everpts. See page 24 of the	
	om line 12. Write the result. This is your taxable income, gue Your Tax, Sae Page 21 of the instructions.  he amount on line 19. Use the tax table, pages 31-36.  Ind dependent care evpenses  tash Schedule I (Form 1040A).  21a  political contributions for everpts. See page 24 of the 21b	18
	gure Your Tax, See Page 21 of the instructions. he amount on line 19. Use the tax table, pages 31–36 and dependent care expenses tach Schedule I (Form 1040A).  21a political contributions for everpt's See page 24 of the 21b	. 19
	he amount on line 19. Use the tax table, pages 31–36 and dependent care expenses tach Schedule I (Form 1040A).  21a political contributions for everpts. See page 24 of the 21b	
	i i	20
	d 91th Wastesther todal	90
	Add these 22s and 21st varieties to a Subtract fine to the sell that not less than zero). This is your total tax.	23 23
	Total Federal income tax withheld. This should be shown in Box 9 of your W.2 form(s). (If line for since than \$37,800, see page 24 of the instructions.)	
	Barned income credit, from the worksheet on page 26 of the instructions. See page 25 of the instructions.	!
	Add lines 24a and 24b. Write the total. These are your total payments.	25
	If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund.	26
	If the 23 is larger than line 25, subtract line 25 from line 23. Write the result this site amount you over Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1984 Form 1190A" on it.	25
	Under penalties of pepury. I declare that I have examined this return and accompanying schedules and statements, and to the heat of my showledge and belief, they are true, current, and complete. Declaration of preparer other than the caspacer is based on all information of what the prepare has any Rosoledge.	les and statements, and to the I
A DE VARIA MAIL ADALA	Date	Vindraci apartum
Spotes expadure if yind reform both must sign!	rn bath must sign i Linte	Spouse a recognitiva
Paul preparer - symoture	Date	Реерите в вида месилиу по-
1		
First system for votes if all employed)		Employer dentification no
Aultrew and A1P code		Check diself employed
Fur Privacy Act and Pap	Fire Privacy Act and Paperwork Reduction Act Natice, we page 41.	

1984	1984 Schedule 1 (Form 1040A)  Pert I—Interest income Part II—Dividend income Part III—Deduction for e Married Couple Whan Both Work Part IV—Credit for Child and Dependent Care Expenses  Vo.	OMB No 1545-0085
	You MUST complete and attach Schedule 1 to Form 1040A If you:  • Have over \$400 of interest income (complete Part I)  • Have over \$400 of dividend income (complete Part II)  • Claim the deduction for a working married couple (complete Part III)  • Claim the credit for child and dependent care expenses (complete Part IIV)	
Part	Interest income (See page 15) Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in interest income. If you received any interest from an All-Savers Certificate (ASC), use Form 1040 mate of Form 1040A.  1 List name of payer  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(040 instead
Part II	2 Add amounts on line 1 Write the total here and on Form 1040A, line 7 2  Dividend income (See page 16)  Complete this part and attach Schedule 1 to Form 1040A if you received over \$100 in dividends.  1 Last name of payer	dividends.
Part III	2 Add annousts on line 1 Write the total here and on Form 1040A, line Ba  Deduction for a meriled couple when both work (See page 20)  Complete this part to figure the amount you can deduct on Form 1040A, line 12.  Attach Schedule 1 to Form 1040A.  1 Wages, salaries, tips, etc., from Form 1040A, line 6. 1  2 HA deduction, from Form 1040A, line 11a.  3 Subtract line 2 from line 1. Write the result.  4 Write the amount from line 2, column Abor (th) above, whichever is smaller 1.  5 Fercentage used to figure the deduction (10%).  6 Multiply the amount on line 4 by the percentage on line 5. Write your former and a column of the proceed on line 5. Write your former and a column of the percentage on line 5.	(b) Your spouse

shild and dape is part to figure is part to figure is part to figure is part to figure is not for anount of each of the defining port is done in the caustifying port is done in the amount spower is done in the amounts on the in amounts on the in the first of the fir	os (See pages 22–24) A. A. A. Holiston 1984. (See the research for in 1984. (See the research) Person.) Tyou paid for the care of tyou paid for the care of	dependent care expenses (See figure the amount of credit you can h Schedule 1 to Fram 1040A. I qualifying a mualifying persons who were care deficition of a mualifying persons and persons.	Credit for child end of Complete this part to f 1040A, line 21a. Attact 1 Write the number of instructions for the 2 Write the amount of but DO NOT write at two or more qualify; a • If unmarried, filing a wire to wour end a. Write your end b. Write your end b. Write your end b. Write your end b. Write your end b. Write your end b. Write your end b. Write your end by Wri
Write the number of qualifying persons who were cared for in 1984. (See the instructions for the definition of a qualifying person.)  Write the amount of expenses you incurred and actually pand in 1984. (See the but DO NOT write amore than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).  I married, filing a joint return for 1984, and a. Write your earned income \$\frac{5}{3}\$. and a. Write your earned income \$\frac{5}{3}\$. and a. Write your spouse \$\frac{5}{3}\$. and \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and the two amounts on line \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and \$\frac{3}{3}\$. and the two amounts on line \$\frac{3}{3}\$. and	ere caref for in 1984. (See the 1 neeson.) d actually paid in 1984, i you paid for the care of	If qualifying persons who were care	Write the number of instructions for the instructions for the but DO NOT write; two or more qualify, a • If unmarried at 1 • If married, filing a Write your ear b. Write your ear b.
Write the amount of expenses you incurred and actually pand in 1984, but DO NOT write more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).  • If unmarried at the end of 1984, write your earned income on line 3, OR et married, filing a joint return for 1984,  • If warried, filing a joint return for 1984,  b. Write your earned income \$\frac{8}{3}\$  c. Compare the amounts on lines 3a and 3b, and write the smaller of the two amounts on lines 3a and 3b, and write the smaller of the two amounts on lines 2 and 3. Write the general to the two amounts on lines 2 and 3. Write the smaller of the two amounts on lines 2 and 3. Write the smaller of the two amounts here.  Compare the amounts on lines 2 and 3. Write the smaller of the two amounts here.  Write the percentage from the table below that applies to the amount on Form 1040A, line 15.  But not Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—  Over—over—over—  Over—over—  Over—over—over—  Over—over—over—  Over—over—over—  Over—over—over—  Over—over—over—  Over—over—over—over—over—over—over—over—o	id actually paid in 1984, fyou paid for the care of	delimition of a during in F L	
• If unmarried at the end of 1984, write your earned income on line 3, OR as, Write Jour earned income \$\frac{8}{2}\$ a. Write your earned income \$\frac{8}{2}\$. and \$\frac{1}{2}\$ b. Write your earned income \$\frac{8}{2}\$. and the two amounts on line \$\frac{3}{2}\$ and \$\frac{3}{2}\$, and write the amounts on line \$\frac{3}{2}\$ and \$\frac{3}{2}\$, and write the smaller of the two amounts here.  Write the percentage from the table below that applies to the amount on Form 1040A, line 15.  But not \$\frac{1}{2}\$ bis: Percentage   If line 15 is: But not \$\frac{1}{2}\$ Over—over—\$\frac{1}{2}\$ \$\frac{1}{2}\$ \$\		f expenses you incurred and actual more than \$2,400 (\$4,800 if you pa ing persons).	
and    Her of   Her o	earned income on line 3, OR	the end of 1984, write your earned	a. Write your ear b. Write your spo
nand  Jler of  want on  Percentage is: 24% (23) 22% (23) 22% (22) 21% (21) 20% (22)	bua,	g a joint return for 1984, rned income \$	b. Write your spo
Percentage is: 24% (23) 22% (23) 22% (22) 21% (22) 21% (22) 21% (22)		ouse's earned income \$ amounts on lines 3n and 3h, and wi nts on line 3.	
Write the percentage from the table helow that applies to the am           Form 1040A, line 15:         Percentage         If line 15 is:         But not over— over		ts on lines 2 and 3. Write the smalle	4 Compare the amount amount
Sis:         Percentage         If the 15 is:           But not over—         0 ver—         But not over—           \$10,000         30% (30)         \$20,000 -22,000           \$10,000         20% (30)         \$20,000 -24,000           \$14,000         20% (23)         22,000 -26,000           \$16,000         26% (23)         26,000 -28,000           \$18,000         26% (25)         28,000 -28,000	at applies to the amount on	ge from the table helow that applie 5,	5 Write the percentag Form 1040A, line 1
But not         Over—over—over—over—12,000           510,000         300% (.30)         \$20,000 – 22,000           12,000         22% (.29)         22,000 – 24,000           12,000         27% (.27)         24,000 – 28,000           16,000         27% (.27)         25,000 – 28,000           16,000         28,000         28,000			If line 15 is:
\$10,000 30% (30) \$20,000 -22,000 -12,000 -12,000 -22,000 -24,000 -14,000 -26,0			
29° (.29) 22,000 – 24,000 27° (.28) 24,000 – 26,000 27° (.27) 26,000 – 28,000 26° (.26) 28,000	22,000	\$20,000	000'018-0
28% (.28) 24,000 - 26,000 27% (.27) 26,000 - 28,000 26% (.26) 28,000	24,000	-22,000 -	\$10,000-12,000
27% (.25) 26,000 - 28,000 26% (.26) 28,000	26,000	24,000	12,000 - 14,000
26% (.26) 28,000	28,000	26,000-	14,000 - 16,000
*****			16,000 18,000
- 20,000	.co	25% (.25)	18,000-20,000

1984	Single filers with no dependents	OMB No. 1545 0675
Name & address	Use the HKS mailing label. It you don't have one, please print	Please print your numbers like this 1234567890
	Print same above effect initial least	Social security number
	Present beine address (number and absect)	
	thy tipm or post of the State and ZIP code	-
	Presidential Election Campaign Fund ('beck box if you want \$1 of your rax to go to this fund ▶	
Figure your tax	1 Total wages, salaries, and tips. This should lie shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).)	
	2 Interest income of \$400 or less. If the total is more than \$400, you cannot use Form 10406Z 2	
Attach	3 Add line 1 and line 2. Thus is your adjusted gross income.	
Form(s)	4 Allowable part of your charitable contributions. Complete the worksheet on page 21 of the instruction booklet. In not enter more than \$75	
	5 Subtract line 4 from line 3. 5	
	6 Amount of your personal exemption. 6	00 000 1
	7 Subtract line 6 from line 5. This is your taxable income.	
	8 Enter your Federal income tax withheld. This should be shown in Box 9 of your W. 2 form (s).	
	Use the single column in the tax table on pages 31-36 of the instruction booklet to find the tax on your taxable income on line 7. Enter the amount of tax.	
Refund	line 9 from line 8.	
amount vou owe	Enter the amount of your refund.  10 If line 9 is larger than line 8 subtract line 8 from line 9.	
Attach fax payment here	Enter the amount you own, Attach check or money order for the full amount, payable to "Internal Revenue Service" 11	
Sign your return	decla is tru	
	Your signature	_

For Privacy Act and Paperwork Reduction Act Notice, see page 41.

# Instructions for Form 1040EZ 1984

# You can use this form if:

- · You do not claim exemptions for henge 65 or over, OR for heing blind
- You had only wages, subtress and typs, and contributes to no one was stiff or less. Cartton: It con-received up to first inding allocated this black would not report to contemplace; you may not be able to ose Porm 1940FZ. See page 15 in the usefun too brookle. You do not claim any dependents
   Your taxable income is less than §50,000

It vou can't nserths form, von unser use Form 1010A or 1010 (not that despites Ethiongh cuntlin instructions. It von are ameet an about voor thing status, dependents, or evenprious real the step by ns for Form 10 80A that be

# Completing It will make it caser for us to process your return it you do the bollowing your return. I Keep worr minders, usade the boxes.

2 Do not use dollar signs

A outmax find calculations case of you round off cents to whole dollars. See page 12 of the instructions or details

# Name and address

Use the matting label was sent van Atter von complete voor retorm, carefully place the tabel in the name and address area Mark brangle hav verves on the label and point the correct information right on the label and address lone.

# Presidential election campaign fund

Figure your tax m your return

Congress set up this fund to help pay for Presidential election campingns. You may have one of courtax dollars go to this fund by clocking the box. One this box does not change the fax or retund shown

Line 1. Bater on line 1 the total amount war received in wages, salaries, and tips. This should be shown in their tibed was the form the Polymary 1 to do your Past wages, statements). Form W-2. It was don't receive, world W. Simin be Polymary. Exempted was less than the behavior of any Bot warm W-2 formules to wait return in the first engage of any Bot warm W-2 formules to wait return.

Line 2. Fatter on line 2 the total interest income you received from all sources, such as banks, six nigs and loans, and credit unions. You should receive a Form 1099-INT from each institution that paid you interest

You cannot use Form 1040EZ it vour total interest income is over \$400, or vou received inferest mounic from an All-Savers Certificate

Line 4. You can deduct 25% of what you gave to qualified charitable organizations in 1981. But if you gave 880 or more, you can't deduct more than 55% Complete the worksheet on page 21 of the instructions to figure your deduction, and either the amount on fine 1.

Line 6. Every taxpayer is entitled to one \$1,000 personal evemption. If you are also entitled to additional evemptions for tempts for overly for bindiness, for worr spouse, or for your dependent children or other dependents, you cannot use this form.

Line 8. Enter the amount of Federal income tax withheld This should be shown in Box 9 of wair 1984. We United 3 (with day dword name employees and had only always or inver\$57,300, see page 21 of the instructions. If you want IRS to figure wour tax for you, complete hines 1 horough 8, sign, and date your return. It you want to figure your own tax, continue with those instructions.

Line 9. Use the amount on line 7 to find your lay in the tax table on pages 31-36 of the instructions. Be sure to use the colour in the tax table for single taxpayers. Enter the amount of tax on line 9. If your trains the tax table is even write?

# Refund or amount you owe—Compare line 8 with line 9.

Line 10, If line 81s larger than line 9, you are entitled to a retund. Subtract line 9 from line 8, and enter the result on line 10.

Line 11. If time 9 is larger than line 8, you owe more tax. Subtract time 8 train line 9, and enter the result on the LL Attach your cliefe or miner order for the full amount. Write your social security number and "1984 form 1940\$Z" on your paymen.

# Sign your return

You must sign and date your return. If you pay someome to prepare your return, that person must also sign it below the space for your signature and supply the other information required by IRS. See page 27.

File vair return by April 15, 1985. Mail it to us in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see page 30 of the instruction for the address. Malling your return

11 1550-443 1964 423-136 QUSGPO

Protect to Form 1040   Pice Instructions for Schedules A and 6 (Farm 1040)   Programs misson   Proceedings and deviates and drugs, and missure   Procedules medical and deviates and drugs, and missure   Procedules medical and deviates and drugs, and missure   Procedules medical and deviates and drugs, and missure   Procedules medical and deviates and drugs, and missure   Procedules medical and deviates and deviates everglasses etc.
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 received. If you sterred between	Amount										distributions on	te rait ii. ii yoo	Amount												ny other gams or 1, tine 14	e a Yes No	r a the		er or
 t ALL interest securities tran ige 22.	-	-			 <u></u>	2	<u> </u>	_	<u> </u>		ns) and other	unity. compile	+	<u> </u>		<u></u>	4			5				10	O to report at on Form 1040	count or wer	r authority ove ee page 23 of		ax year, whethe
If you received more than \$400 in interest income, you must complete Part i and list ALL Interest received. If you received interest as a nominee for another, or you received no paid activities transferred between interest payment also, any one also with a secured interest named reals, or you creceived my interest from an ALS-avers Certificate, see page 25.	Interest income	I interest income from seller-financed mortgages (See instructions and show name of naver) •	2 Other interest income (list name of payer) ▶								3 Add the amounts on lines 1 and 2 Write the total here and on Form 1040, line 8 If you received more than \$400 in gross dividends (including capital gain distribu	stock, of you are electing to exclude qualified refressed dividends from a public buility. Complete from 11. If you received dividends as a nominee for another, see page 22.	Name of payer	4						5 Add the amounts on line 4. Write the total here 6. Cantal, card detributions. Enter, here, and on time 15.	Schedule D *	7 Nontaxable distributions (See Schedule D Instructions for adjustment to basis)  8 Exclusion of qualified reinvested dividends from a public	utility (See page 23 of instructions )	9 Add the amounts on lines 6, 7, and 8 Write the total here 10 Subtract line 9 from line 5 Write the result here and on Form 1040, line 9a	*If you received capital gain distributions for the year and you do not need Schedule D to report any other losses, do not the that schedule Instead, enter 40% of your capital gain distributions on Form 1040, time 14	If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.	11 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See page 23 of the	Instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes." write the name of the foreign country.▶	12 Were you the grantor of, or transferor to, a foreign frust which existed during the current tax year, whether or
Part I Interest Income	(See	Instruc- trons on	Also complete	Part III								Part II Dividend	Іпсоте	(See Instruc Horts on	pages 8 and 22)	Atsa complete Part III										Part III Foreign	Accounts and Foreign	Trusts (See	fight on

Department of the Treasony Internyal Revenue Servica (0) Attach to F. Hame of proprietor	Partnerships, Joint Ventures, etc., Must File Form 1065. Attach to Form 1041.   See Instructions for Schedule C (Ferm 1040). Societies	Ferm 104 0).
Main business activity (see Instructions)		Product or Service
Business name and eddress 🕨		C Employer ID number
Method(s) used to value closing nnentory  (1) □ Cost (2) □ Lower of cost or mail Accounting method (1) □ Cash (2) □ I Was there any things in determining quantities, cost  I'' Ves, "attach explination of plantine in your prome?	Method(s) used to value closing inventory  (1) □ Cost (2) □ Lower of cost or market (3) □ Other (attach explanation)  Accounting method (1) □ Cash (2) □ Accrual (3) □ Other (specify) ▶  Was these any change in determining quantities, costs, or valuations between opening and closing inventory) if "Yes," attach explanations for an office in your home?	Les Les
Іпсоте		
Gross receipts or sales		3 4
Subtract line 1b from line 1a and enter the balance here	the balanca here	)c
Cost of goods sold and/or operations (from Part III, line 8)	Part III, line 8)	2
Subtract line 2 from line 1c and enter the gross profit here	ross profit hare	7
Windfall Profit Tax Credit or Refund received in 1984 (see Instructions)	cerved in 1984 (see Instructions)	. 4
S Add lines 3, 4a, and 4b This is the gross income Personal Conductions	Come	1-1
	23 Daniel	
Advertising     Bed debts from sales or services (Cash	24 Supplies (not included in Part III below)	elow)
method taxpayers, see Instructions)	25 Taxes (Do not include Windfall	ndfall
Bank service charges	Profit Tax here See line 29 )	
Car and truck expenses		
Commissions	27 Utilities and telephone	
Depreciation and Section 179 deduction		
from Form 4562 (not included in Part		
III below)	29 Windfall Profit Tax withheld in 1984	1984
Finctions benefit programs		
Freight (not included in Part III below)		
Insurance	•	
Interest on business indebtedness	•	
Laundry and cleaning	3.	
Office expense		
Pension and profit-sharing plans	g e	
22 Rent on business property 33 Add amounts in columns for lines 6 through 30i. These are the total deductions	n 30i. These are the total deductions	- 6
rofft or (loss). Subtract line 31 from	Net profit or (loss). Subtract line 31 from line 5 and enter the result if a profit enter on Form 1040 line 12	
n Schedule SE, Part I, line 2 (or Form )	and on Schedule SE, Part I, line 2 (or Form 1041, line 6). If a loss, you MUST go on to line 33	32
have a loss, you MUST answer this guins." you MUST attach Form 6198. If	33 if you have a loss, you MUST arswer this question. "Oo you have amounts for which you are not at risk in this business (see instructions)?"   Yes If you MUST attach Form 6196. If "No," enter the loss on Form 1049, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6)	ness (see instructions)?" 🔲 Ye: t I, line 2 (or Form 1041, line 6)
Cost of Goods Sold and/or	Part III Cost of Goods Sold and/or Operations (See Schedule Cinstructions for Part III)	
tory at beginning of year (if different fi	inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1
Purchases less cost of dems withdrawn for personal use Cost of labor (do not include calary paid to yourself)	personal use	, 6
Materials and supplies	yousen)	7
Other costs		50
Add lines 1 through 5		9
Less. Inventory at end of year		7
t of roods sold and/or concattons. Sut	Cost of goods sold and for posestions. Subtract line 7 from line 6. Foter bard in Part 1 line 2 above	

	Department of the Treasury Internal Revenue Service (Q)	F See Instructions for Schedule SE (Form 1040)  P Attach to Form 1040	1040)		Σ Σ 2 2
Regular Computation of Net Earnings from Self-Employment meet of supports organize stores to receive church controlled organization and out air not almost to more of a support or (closs) from Schedule (Form 1040), line 52 schedule k. 1 form 1055) line 12 folther and 1055) line 12 folther and 1055) line 12 folther and 1055) line 12 folther and 1055) line 12 folther and 1055) line 12 schedule k. 1 form 1055) line 12 schedule (Form 1040), line 52 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055 line 12 schedule k. 1 form 1055) line 12 schedule k. 1 form 1055 line 12 schedule k. 1 form 10	Name of self-employed person	on (as shown on social security card)	Social security number of self-employed person ▶		
The perference some several for extens refluctive as church controlled organizations and paul are not a minute or indicate (1887) from Schedule F (Form 1040), line 56 or line 89, and farm partnerships, Schedule K 1 1 1065), line 17a and controlled 2 to the 17a and controlled 2 to the 17a and controlled 2 to the 17a and controlled 2 to the 17a and controlled 3 to t		nputation of Net Earnings from Self-Employment			
independent of the control of the co	Note: If you performed a member of a religious of a new profit or (loss) from (form 1065), line 17a	services for certain churches or church controlled organizations and totals. see the instructions in Schedule F (Form 1040). Ince 56 or line 89, and farm partn	you are not a minister or erships, Schedule K 1		
To Charle the effortunition of the controlled of the controlled of the controlled of the controlled of the controlled set a religious order. or Christon Schedule Set and the controlled of set a religious order. or Christon Schedule Set and the control to the controlled the control in the co		im Schedule C (Form 1040), line 32. Schedule K 1 (Form 1	065) line 17a (other		
The amount ton Part Inne 2 or In you we extend to be set employment tax on your earnings as a muniter ber of a religious dock or of you are exempted from set employment tax moludes those examings on this ine.  Distincts here of a religious offeet or of Christian Scene partitioner because you liked Form 3481 See moly or more than 182 400 or more that are subject to populated compoutation of Net Earnings from Self-Employment  Optional Compoutation of Net Earnings from Self-Employment  Scenerally, this part may be used only thou meet any of the following tests  A your goass name poths (Schedule F (Form 1040), line 31 or line 87) were not more than \$2 400 and your net farm profits (Schedule F (Form 1040), line 31 or line 87) were not more than \$2 400 and your net farm profits (Schedule F (Form 1040), line 31 or line 87) were not more than \$2 400 and your net farm profits (Schedule C (Form 1040), line 31 or line 87) were not more than \$2 400 and size less than \$4 400 or \$4 400	than farming), and Fi	orm W-2 wages of \$100 or more from an electing church	or church controlled		
the striptors detect or Christian Science pactitioner because you like from 4361 See  The lost a religious of each or Christian Science pactitioner because you like from 4361 See  The striptor of the striptor of the straings from Self-Employment  Optional Computation of Net Earnings from Self-Employment  (See "Who Can Use Schedule F (Frem 1040), line 31 of line 81) were not more than \$2.400 and your net farm politis  Generally, this part may be used only it you meet any of the following tests  A You gross larm portis (Schedule F (Frem 1040), line 31 of line 81) were not more than \$2.400 and your net farm politis  Generally, this part may be used only it you meet any of the following tests than \$1.600 or  C Your net notal amonth Schedule F (Frem 1040), line 33) were less than \$1.600 or  C You vur ent onland man portis (Schedule F (Frem 1040), line 33) were less than \$1.600 or  C Your net notal amonth Schedule F (Frem 1040), line 33) were less than \$1.600 and also less than politis  (Schedule F (Frem 1040), line 31 or line 89) were less than \$1.600, line 33) were less than \$1.600 and also less than 1040). line 33 or line 89) were less than \$1.600 or  C Your net notal amonth Schedule F (Frem 1040), line 33) were less than \$1.600 or  C Your net notal amonth Schedule F (Frem 1040), line 33) were less than \$1.600 or or you were strongly line 33) were less than \$1.600 or or you were strongly line 31 or line 89, and strongly line 31 or line 89, and show early line 50 or who there is a shown that \$1.600 or or you were the amonth or line \$1.700 or you were the amonth or line \$1.700 or you were the amonth or line \$1.700 or you were the amount or or self-in line 1, or, if you elected the northmodyne All or line 1 or line \$1.000 or you elected the line 1 or line \$1.000 or you elected the line 1 or line \$1.000 or you elected the line 1 or line \$1.000 or you elected the line 1 or line \$1.000 or you elected the line \$1.000 or you elected the line \$1.000 or you elected the line \$1.000 or you elected the line \$1.000 or you elect	organization (See instr Note: Check her	ructions for other income to report.) e. if you are <b>exempt</b> from self employment tax on your ea	irnings as a minister		
Computation of Net Earnings of this line  Generally, this part may be used only it you meet any of the following tests  A your goss sham pothst Schedule (Form 1040), line 31 or line 87) were not more than \$2,400 and your net farm profits  B Your goss sham pothst Schedule F (Form 1040), line 31 or line 87) were not more than \$2,400 and your net farm profits  Schedule F (Form 1040), line 33 or line 87) were not more than \$2,400 and your net farm profits  Schedule F (Form 1040), line 31 or line 87) were less than \$1,600 and also less than two thinds.  Schedule F (Form 1040), line 38) were less than \$1,600 or of your goss and are not an expensive Schedule C (Form 1040), line 32) were less than \$1,600 and also less than two thinds.  See mistructions for other inmilations  Soo whichever is smaller  of your goss and methods  Soo whichever is smaller  and polician methods.  C Sorbedule F (Form 1040), line 33 or line 87) were less than \$1,600 and also less than 400.  Soo whichever is smaller  Soo whichever is smaller  Conditional Method—If you meet test A or 8 above, enter two thinds (2x) of gross nontarm in a conditional Method—If you meet test A or 8 above. enter two floors in this 500 whichever is smaller  Conditional Method—If you meet test A or 8 above, enter two floors in this 5 and 500 whichever is smaller  Conditional Method—If you meet test A or 8 above, enter two floors in this 5 and 500 whichever is smaller  Conditional Method—If you meet test A or 8 above, enter the amount on line 5 and 500 whichever is smaller  Conditional Method—If you meet test A or 9 and schedule C (Form 1040), line 30 and 500 whichever is smaller  Conditional Method—If you meet test A or 9 and 500 or 9 are an enterplayered the smaller of line 5, and 500 or 9 are an enterplayered the smaller of social Security or 4 and 6 and 8 and	member of a religiou instructions for kinds (	is order, or Christian Science practitioner because you fill of income to report. If you have other earnings of \$400 or mo	led Form 4361 See one that are subject to		
2 Ss than two thirds ( <sup>2</sup> <sub>3</sub> )  Ss than two thirds ( <sup>2</sup> <sub>3</sub> )  Ss than two thirds ( <sup>2</sup> <sub>3</sub> )  Ss than two thirds ( <sup>2</sup> <sub>3</sub> )  Ss than two thirds ( <sup>2</sup> <sub>3</sub> )  Ss than two thirds ( <sup>2</sup> <sub>3</sub> )	<b>⊢</b>	include those earnings on this line mputation of Net Earnings from Self-Employment an Use Schedule SE")		100	***
2 \$1 (500   100	Generally, this	part may be used only it you meet any of the following tests			
ss than two thirds (², 1)  3		farm profits (Schedule F (Form 1040), line 31 or line 87) we	re not more than \$2 400	). or	
Se than two thirds (², 2)  3 \$1,600  4 4  6 6  10 \$37,800		Form 1040), line 56 or line 89) were less than \$1,600, or	re more man \$2 400 an	d your net ran	m prouts
3 \$1,600 10 \$37,800	C Your net n of your gro	onfarm profits (Schedule C (Form 1040), line 32) were less ti ass nonfarm income (Schedule C (Form 1040), line 5)	han \$1.600 and also les	s than two thi	rds ( <sup>2,3</sup> )
6 5 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Maxim	ns for other limitations optional methods			009
13 13 13 13 13 13 13 13 13 13 13 13 13 1		ad-If you meet test A or B above, enter two thirds (23)	of gross profits from		
10 \$37,800 10 \$37,800 11 12 11 12 11 12 11 12 11 12 11 12 11 11	Schedule F (Form 104	40), line 31 or line 87, and farm partnerships, Schedule K-1 (	(Form 1065), line 17b.	-	-
10 \$37,800 110 112		ıs smaller ne 3		ı s	
10 \$ 37,800 116 115 116 119 116 119 118 113 113 113 113 113 113 113 113 113		sthod—II you meet test C, enter the smaller of two thirds $(lpha_{ m C}/{ m Form},1040)$ line $S_{ m and}$ Schedule $K_{ m I}/{ m Form},106S)$ line	1) of gross nonfarm in		
10 \$37,800 116 1175 113	Ing), or \$1,600, or, if	you elected the farm optional method, the amount on line 5	The former man some	9	
10 \$37,800		n of Social Security Self-Employment Tax			
10 \$37,800 110 110 110 110 110 110 110 110 110		n Part I, line 1, or, if you elected the farm optional method. P.	art II, line 4	r a	
10 \$37,800		n Part I, tine 2, or, If you elected the normarm optional method ess than \$400, you are not subject to self employment tax =00	u, Fart II, line o not fill in the rest of the	,	
10 \$37,800 11 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	schedule (Exception:	If this line is less than \$400 and you are an employee of an ele complete the criedule unless this line is a loss. See instruction	ecting church or church	6	
and retirement and weaker are the worksheet in Part III of 112 and retrement of 114 and 114 and 114 and 114 and 114 and 114 and 114 and 114 and 114 and 114 and 114 and 114 and 114 and enter and lighty line 13 by 113 and enter and 113 and enter and 114 and 115 an	10 The largest amount	of combined wages and self-employment earnings subject	t to social security or	-	
Medicare and Italian I	rath •	x (Tier I) for 1984 is ly wages and tips from Forms W-2 and railroad retirement			800
11c 112a 11c 112a 112a 112a 112a 112a 11	compensation (FIE only subject to the employees of certain include those wage	_			
aquired to use the worksheet in Part III of 12a rich controlled organization 13 erwse, multiply line 13 by 113 and enter					
required to use the worksheel in Part III of 12a rich-controlled organization 113 and enter 113 and	to railroad retirem				
equired to use the worksheet in Part III of introducion organization 113 meters. multiply line 13 by 113 and enter		111b from inse 10		129	
rch-controlled organization 13 erwise, multiply line 13 by 113 and enter		ind." U.S. Government wages if you are required to use the v	worksheet in Part III of		
rch-controlled organization  13  envise, multiply line 13 by 113 and enter	the instructions	12b			
erwise, multiply line 13 by 113 and enter		W-2 wages from an electing church or church-controlled organ   12c	ızatıcı		
erwise, multiply line 13 by 113 and enter	13 Enter the smaller of lin	ne 9 or line 12a		13	
	If line 13 is \$37,800	or more, fill in \$4,271 40 on line 14. Otherwise, multiply line	e 13 by 113 and enter		

Page 2 Your social security number

Name(s) as shown or farm 1040  Part   Short-term Capital Gains and Losses-Assets Held One Year or Less (6 months if acquired after 6/22/84)  * Descriptional property (1.055 to 30 yr.) (10 day yr.) (10	reconciliation of sales of stocks, bonds, and  Attach to Form 1040.   See Instructi	cks, bonds, and bartering income from Forms 109  • See instructions for Schedule 0 (Form 1040).	(Also reconciliation of sales of stocks, bonds, and bartering income from Forms 1099-8)  • Attach to Form 1040. • See Instructions for Schedule 0 (Form 1040).	1984	Name(s) as shown on Form 1940 (Dn not enter name and social security number if shown on other side)  Days III Summarv of Parts Land III
1 2 4 5 1			,	four sociel security number	20 Combine lines 8 and 19, and enter the net gain or (loss) here Note: If time 20 is a loss, skin lines 21 through 23 and complete lines 24 and 25. If line 20 is a sam
b. Oate acquired (Mo day. yr )	es-Assets Held One Y	ear or Less (6 m	onths if acquired	after 6/22/84)	_
	d Gross sales price	e Cost or other basis (see instructions)	# LOSS H column (e) is more than (d) subtract (d) from (e)	g GAIN It column (d) is more than (e) subtract (e) from (d)	
					23 Subtract line 22 from line 20 Enter here and on Form 1040, line 13 24 If line 20 Shows a loss enter one of the following announts 3 If line 8 Expense a net can net each on line 20 3 If line 8 Expense a net can net each only line 20
					Part IV Computation of Post-1969 Capital Loss Carryovers from 1984 to 1985 (Complete this part if the loss on line 24 is more than the loss on line 25)
Short-term gain from sale of exchange of a principal residence from Form 2119, lines 2 or 11     Short-term gain from installment sales from Form 6252, lines 22 or 30.	ncipal residence from Form 2119. m Form 6252, lines 22 or 30	2 or 30			Enter lo Enter 8
	ā	fiduciaries 4			28 Reduce any loss on line 26 to the extent of any gain on line 27
		9			
	the net gain or (loss) reginning after 19 <b>6</b> 9		0 ~		
8 Net short-term gain or (loss), combine lines 6 and 7  Day 11 I need storm Central Cathe and I access becate Hald More Than One Very 6 months if accessed after 6.792/88A	and 7	Than One Vest	8 8	tred offer 6/22/84)	
- 1 - 1			***************************************		g e
					Part V Complete this Part Unly II You Elect Out of the Installment Method and Report a et Less Than Full Face Value
					Check here if you elect out of the installment method
					Enter the face entount of the hote of other bungarion.   Enter the percentage of valuation of the note or other obligation.   • A state of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the percentage of valuation of the note of the note of the percentage of valuation of the note of the no
					Part VI Reconciliation of Forms 1099-8 With Tax Return (Complete this part if you received one equivalent statement reporting sales of stock, bonds, etc. or bartering income.)
					SECTION A -Reconciliation of Sales of Stocks, Bonds, etc.
					<ol> <li>Total sales of stock, bonds, etc. from Forms 1099-B or equivalent statement received from your brokers</li> <li>Proceeds from sale or exchange of capital assets reported on Schedule D, but not included in line 37</li> </ol>
<ol> <li>Long-term gain from sale or exchange of a principal residence from Form 2119, lines 7, 11, 16, or 18.</li> </ol>	icipal residence from For			57/300	39 Add lines 37 and 38 40 Part of line 37 not reported on Schedule O this year, attach explanation
11 Long-term and from installment sales from Form 6252, lines 22 or 30 12 Net long-term gain or thesis from partnershins. 5 connections, and filteriaries.	rm 6252, lines 22 or 30 5 corporations, and ful	discipline 12			<ol> <li>Subtract line 40 from line 39</li> <li>Note: The amount on line 41 should be the same as the total of all amounts on page 1, lines 1 and 9 of co</li> </ol>
					<b>SECTION 8.—Reconciliation of Bartering Income</b> Indicate below the amount of bartering income reported on each form or schedule
	the net gain or (loss)		14		42 Form 1040, Inne 22 43 Schedule C (Form 1040)
			19		
17 Combine lines 14 through 16 18 Long-term capital loss carryover from years beginning 19 Net long-term gain or (loss), combine lines 17 and 18	eginning after 1969 and 18		19 19		
Note: Complete the back of this form However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or IV. See Form 4798 instead.	er, if you have capital It.	oss carryovers froi	n years beginning bes	ore 1970, do not	48 Total and line 42 trough 43)
For Paperwork Reduction Act Notice, see Form 1040 instruction	structions.		Sche	Schedule D (Form 1040) 1984	- 1

	(Complete this part if the loss on line 24 is more than the loss on line 25)		
	Futer loss shown on line 8: if none anter zero and skin lines 27 through 30, then so to line 31	92	
	Enter date shown on the 19 of that the tablets or shows a loss anterzero	27	
	Raduce any loss on line 26 to the extent of any pain on line 27	28	
	Fotos amallar of line 25 or line 28	59	
	Subtract line 29 from line 28. This is your short-term capital loss carryover from 1984 to 1985	ဓ္က	
	Subtrect line 29 from line 25. (Note If you skipped lines 27 through 30, enter emount from line 25)	31	
	Enter loss from line 19, if none, enter zero and skip lines 33 through 36	33	
	Entergain shown on line 8 If that line is blank or shows a loss, enter zero	33	
	Reduce any loss on line 32 to the extent of any gain on line 33	34	
	Multiply amount on tine 31 by 2 Subtract line 35 from tine 34. This is your tone-term capital toss carryover from 1984 to 1985	35	
Par	V Complete this Part Only II You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value	ote or	Other Obligatio
	Check here if you elect out of the installment method		
	Enter the face amount of the color or other children		
	Enter the face amount of the note of other obligation.		
Part	VI Reconciliation of Forms 1099-B With Tax Return (Complete this part if you received one or more Forms 1099-8 or	or more	Forms 1099-8 or
	equivalent statement reporting sales of stock, bonds, etc. or bartering income.)		
	SECTION A -Reconciliation of Sales of Stocks, Bonds, etc.		
	Total sales of stock, bonds, etc. from Forms 1099-B or equivalent statement received from your brokers	37	
	Proceeds from sale or exchange of capital assets reported on Schedule D, but not included in line 37	38	
	Add lines 37 and 38	39	
	Part of line 37 not reported on Schedule 0 this year, attach explanation	40	
	Subtract line 40 from line 39	41	
	Note: The amount on line 41 should be the same as the total of all amounts on page 1, lines 1 and 9 of column d	p own	
	SECTION 8.—Reconciliation of Bertering Income Indicate below the amount of bartering income reported on each form or schedule	Form	Amount of bartering from Form 1099 B or equivalent statement
	Form 1040, line 22	42	
	Schedule C (Form 1040)	43	
	Schedule O (Form 1040)	44	
	Schedule F (Form 1040)	45	
	Schedule F (Form 1040)	46	
	able indicate reason—attach additional sheets if necessary. ▶	H	
		47	
	Total (add lines 42 through 47)	48	
	Note: The amount on los of should be the came as the total hardering on all Forms 1099.8 or enumalent statements received	matera	nots received

SCHEDULE E

(Form 1040)

Supplemental Income Schedule

(From rents and royaltles, pertnerships, estetes, and trusts, etc.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040)

OMB No 1545 0074 19**84** Your social security number

□ Yes □ No

Did you or a member of your family use for personal purposes any rental property listed below for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tay year?

2 Oescription of Properties (Show kind and location for each)

Property B.

Property A .

Part | Rent and Royalty Income or Loss

(Add columns A, B and C) 17 18 21 22 23 24 24 Net farm rental profit or (Jass) from Form 4835, line 49
25 Total rental or royalty income or (Jass) Combine amounts on lines 23 and 24, and write the total here. If Potal rental or royalty income or (Jass) Combine amounts on lines 23 and 24, and wite the total still, III, and IV or page 2.2 of not aboly to you, write the amount from line 25 on Form 1040, line 18 Otherwise, microlle the amount in line 39 on bage 2.0 is Schedule E.

For Paperwork Reduction Act Motice, see Form 1040 Instructions. Properties 21 Add properties with profits on line 20, and write the total profits here 22 Add properties with losses on line 20, and write the total (losses) here 23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here E 4 5 17 81 13 20 19 Total Add lines 17 and 18
20 Income or (loss) from rental or royalty properties. Subtract line 19 and depletion Add lines 4 through 16

18 Depreciation expense (see Instructions), or depletion 17 Total expenses other than depreciation 13 Taxes (Do not include Windfall Profit from line 3a (rents) or 3b (royalties) 10 Legal and other professional fees 11 Repairs Tax here See Part III, line 37) Rental and Royalty Expenses Rental and Royalty Income 6 Cleaning and maintenance 7 Commissions 3 a Rents received b Royalties received 15 Wages and salaries
16 Other (list) ▶ 5 Auto and travel 4 Advertising Insurance Interest

Schedule E (Form 1040) 1984

a. Kind	A bearing at			
	b. Inventory at beginning of year	c. Cost of items purchased during year	during year	at end of year
38 Cattle and caives				
:				
60 5wine				
61 Pouttry				
62 Dairy products				
65 Cotton				
68 Soybeans				
89 Com				
70 Other grains				
71 Hay and straw				The same of the sa
73 Machine work				
dunada anna				
75 Totals (enter here and in Part IV)				
- 1	(Enter on line 84)	(Enter on line 85)	(Enter on line 77)	(Enter on line 76)
Part IV Summary of Income and Deductions—Accrual Method	d Deductions—Accr	ual Method		
76 Inventory of Irvestock, crops, and products at end of year (line 75, column e)	ts at end of year (line 75, co	olumn e)		
77 Sales of Iivestock, crops, and products during year (line 75, column d)	uring yaar (line 75, column	(p		
78 Agricultural program payments a	Cash			
4	Materials and services			
	or forfeited)			
82 Other farm income (specify)			:	
	:	1		
			٠	
84 inventory of tivestock, crops, and products at beginning of year (line 75, column b)	ts at beginning of year (line	75, column b)		_
85 Cost of Investock and products purchased during year (line 75, columnic)	during year (line 75, colun	] (Jun		_
85 Total (add lines 84 and 85)				
R7 Gross profits (subtract line 85 from line 83)	83)			
			•	
89 Net Jarm profit or floxs) (subtract line RR from line R7). It a profit enter on Form 1040 line 19, and on Schudule SC	from tope R7) If a prolit or	1040 line 19	and an Cohadula Cf	

Step 1         Add your income from 1981—1983           1981         I Fill in the amount from your 1981 Form 1040 (line 34) or Form 1040A (line 12). II less than zero, enter zero.           1982         2. Fill in the amount from your 1982. Form 1040 (line 37). Form 1040A (line 16), or Form 1040EZ (line 2) it less than zero, enter zero.           1983         3. Full in the amount from your 1983 Form 1040 (line 37). Form 1040A (line 19), or Form 1040EZ (line 2) it less than zero, enter zero.	81—1983	
	81—1983	
	(line 34) or Form 1040A (line 12) If	
1		1
	0 (line 37), Form 1040A (line 16), or ero	2
	0 (line 37), Form 1040A (line 19), or ero	m
4 Fill in all income less deductions earned outside of the U.S. or within U.S. possessions and excluded for 1981 through 1983 (include housing exclusion in 1982 and 1983).	e of the U.S. or within U.S. possessions nousing exclusion in 1982 and 1983)	4
S Add lines 1 through 4		5
2 Figure your averageable income	income	
Divide the amount on line 5 by three (3)		9
		7
8 Fill in your taxable income for 1984 from Form 1040, line 37	1 1040, line 37	œ
ii you received a preniature or excessive distribution subject to a penalty under section 72 see instructions	stribution subject to a penalty under	6
10 Subtract line 9 from line 8		10
	iling a separate return, see instructions	11
	enter zero	12
13. Write in the amount from line 7 above. 14. Subtract line 13 from line 12. This is your averageable serving 14 this line is \$3,000	14 the local of the locale \$3,000	13
- 1	Branch and a second	14
Step 3 Figure your tax		
1S Multiply the amount on line 14 by 25% (25)		15
		16
		17
18 Write in the amount from line 11 above		200
	Info X V cv 7)	20
	Jule X, Y, or Z) { 21	0.7
	Jule X, Y, or Z) 22	
23 Subtract line 22 from line 21	23	
		24
If you have no entry on tine 9, skip times 25 through 27 and go to time 28	ugn 27 and go to tine 28	
25 Lax on amount on line of it officers. Tay Date Schedule X, Y, of Z) 25. Tay on amount on line 10 from Tay Date Schodule X, V, or 77, 26.	IIE A. T. Of 2) 23	
	Jule 7, 1, 01 2) 20	27
Add lines 20, 24, and 27. Write the result here and on Form 1040, line 38 rf less than the lax figured using the tax rate schedules or table. Also, check the Schedule G box	and on Form 1040, line 38 if less than able. Also, check the Schedule G box	288

Example.—You earned a salary of \$20,000 and had \$3,000 of employee business expenses (line 25 of form 1040) Your spouse earned \$17,000 and put \$1,000 mto an H\$ (line 25 of form 1040) Your qualities carned from 1040) Your qualities carned from \$1,000 (\$17,000 mto, is \$1,000 (\$17,000 mto, is \$1,000) Because (\$17,000 mto, is \$1,000) Because Payments to a Keogh plan (from line 27) Schedule W (Form 1040) 1984 Yeur social security number Employee business expenses (from line 25) Payments to an IRA (from line 26a) Repayment of supplemental unemployment benefits (sub pay) included in the total on line 31. See your spouse's qualified earned income is less than yours, the deduction is the instructions on repayment of sub-pay on page 12 of the Form 1040 Instructions 1984 Enter the total of any adjustments OMB No 1545 0074 These adjustments (and the related lines on Form 1040) are figured on your spouse's income Therefore, the deduction is \$1,600 (\$16,000 x 10) that apply to your or your spouse's earned income in the appropriate column of line 4 (b) Your spouse m 9 7 œ are the amounts in columns (a) and (b) of line 5. Write the smaller amount here. (Write amount if 5(a) and 5(b) are exactly the same.) Do not write more than \$30.000. biy the amount on line 6 by the percentage on line 7. This is the amount of your deductivite the answer here and on Form 1040, line 30. When Both Work
For Paperwork Reduction Act Notice, see Form 1040 Instructions.
P. Attach to Form 1040 uoy (e) Deduction for a Married Couple rooms more consistent of the consistent of provide I includes wages: salaries, provide I includes wages: salaries, lus. commissions, certain disability income, sub-pay, left (from Form 1040, line 7) It also includes income earned from selt-employment (from Schedules C and F of Form 1040 and Schedules C and F form; 1040 and Schedules C from; 1065), and net the qualitied earned income entered in column (a) or (b) of line 5, whichever is less, OR Caution: Do not consider community earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created. Earned income does not include. distributions, unemployment compensation, deferred compensation, or nontaxable income. If also does not include any amount your spouse paid interest, dividends, social security or tier 1 railroad retirement benefits, IRA Qualified earned income. —This is the amount on which the deduction is based. Figure it by subtracting certain adjustments from earned income. property laws in figuring your earned 1984 423-115 Earned Income. — This is generally 7 m rotit or (loss) from self-employment (from Schedules C and im 1040), Schedule K-1 (Form 1065), and any other taxable act line 4 from line 3. This is your qualified earned income a amount in column (a) or (b) is zero ( 0) or less, stop here has not take this deduction ). s, salaries, tips, etc., from Form 1040, line 7. (Do not in ments from Form 1040, lines 25, 26a, 27, and any nent of sub-pay included on line 31 (See instructions Figure your qualified earned income nes 1 and 2. This is your total earned income • \$30,000 Figure your earned income itage used to figure the deduction (10%) nondisability pensions or annuities) Figure your deduction this schedule and attach it to 1040 if you take the Ines 4 and 5),—Figure earned income separately for and your spouse by subtracting Justments from earned nployment or earned income) for a married couple when You may take the deduction nes 6, 7, and 8).—Figure the based on the smaller of ire three steps to follow in re deduction on Schedule W nes 1, 2, and 3).—Figure come separately for yourself file Form 4S63 to exclude file Form 2555 to exclude nd have qualified earned e or to exclude or deduct housing costs, and and your spouse int return, and ule W tions spouse and. 140)

Department of the Treasury	▶ Schede	e 8 (8us	<ul> <li>Attach to your tax return.</li> <li>Business Energy Investment</li> </ul>	<ul> <li>Attach to your tax return.</li> <li>Schedule 8 (Business Energy Investment Credit) on back.</li> </ul>			1 Enter on lines 1(a) through 1(e) you	1(a) thr	ough 10
Internal Revenue Service (0)						24	Type of Property		Line
de la seconda de la contra del la contra de la contra del la contra del la contra de la contra de la contra del la cont						localitying number	Recovery		(e)
Part   Elections (Check the box(es) below that apply to you (See Instruction D).)	box(es) belo	w that	pply to you (	See Instruction D).)					ê 3
Lelect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6) elect to increase my qualified investment by all qualified upgess expenditures mode this and all later tax years. Effort fost qualified to presess expenditures included in column (4.) Part II ▶	stment to 100% f stment by all qual	or certair. Ified prog n column	ress expenditure: (4), Part II ▶	way vehicles under section 4 s made this and all later fax	16(c)(6) years	00	Nonrecovery		9 9
C. I claim full credit on certain sings under section 46(g)(3) (See Instruction 8 for defails.)  Part III. Outsilfied Investment. (See instructions for new rules on automobiles and certain procedularity and execonal costs.)	der section 46(g	(3) (See	Instruction B to	details )	ocethough an		2 Total 10% energy investment proper	ergy inve	stment
			5	(2)	(3)	(4)	3 Enter on lines 3(a) through 3(e) the fine 3) ▶	3(a) thr	ough 3(e
necovery Property		ii Ciu	Ciass of Property	Unadjusted Basis	Applicable Percentage	Qualified Investment (Column 2 - column 3)	Recovery		(e)
	New	(9)	3 year	•	99			+	(c) 3 or n
Regular Percentage	Anadona	ē 3	Other		001		Nanrecovery		
,	Property	9	Other		001			_	9
Section 48(c) Flaction to	New	ē	3 year		40		4 Total 11% energy investment proper	ergy inve	stment p
Reduce Credit (Instead	Theory	E 9	3 year		80		5 Enter on Hin	s 5(a) th	rough 5
(signality odsis)	Property	Ê	Other		80		equipment (See instructions for line	See instru	ctions for
2 Nonrecovery property—Enter total qualified investment (See instructions for line 2)	ai qualified invest	ment (Sec	· instructions for	line 2)	2		Recovery		ē 2
Hew commuter highway vehicle—Enter total qualified investment (See Instruction B(1))     Head commuter highway vehicle—Enter Instruction and conservour Sea Instruction D(1))	-Enter total quali	savir bai	tment (See Instru	uction D(1))	E 4				-
	9% property—A	dd lines )	(a) through 1(h)	2 3, and 4 (See instruction	ons far		Nonrecovery		(a) Surn
					2	i		_	- i
<ul> <li>Qualified rehabilitation expenditures—Enter total qualified investment for a 30 year old buildenes.</li> </ul>	res—Enter total	qualifieds	nvestment for		ę,		6 Total 15% energy investment pri	nergy in	vestme
b 40 year old buildings					99			of line 2	
C. Certified historic structures (You must attach NPS certification	ou must attach N	PS certific	cation see instructions)	urfloris)	99		8 Enter II % of line 4	of line 6	
10% of fine 5	- Callingin Cla	Ē.			,			- Inbern	-Enter
8 15% of line 6a					00		11 Tentative business energy invest	ISINESS (	петву п
					on ;			1900	-
10 25% of line 6c		-			9 5		(Form 3468)	201.0	ched
<ol> <li>Lifedii Yoni Cooperatives — Enter regular investment credit from cooperatives.</li> <li>Repular investment credit — Add hose 2 Norman 1.1</li> </ol>	regular investmer inas 2 biznijah 1.1	if credit 1	гот соорегалие		12		Energy property must meet the came	J must me	of the
Business energy investment credit — From line 11 of Schedule B (size back of this farm)	t -From line 11	ol Schedu	le B (-rre back of	this farm)	13		requirements as mass mess and some some some some some some some some	regular that the	nvestm
14 Current gear investment credit. Market 12 and 13 Act 12 and 13 Act 12 and 14 Act 12 and 14 Act 12 and 14 Act 12 and 15 Act 14 Act 12 and 15 Act 14	Add ines 1,2 and rm 5884), credit exestment credit	for alcoh you mus credit (w)	ol used as fuel (f.) I stop here and go	orn 6478) or employee sto to new Form 3800 Trener hismos, entre rose fram	14   St & ownership plants of Business Cred	an (ESOP) credit (Form this to chaim your 19884 workmont credit carefoon an	Sections 48(a)(1) and 48(a)(3) do no See Instructions for Form 3468 for definitions and rules regarding regula	) and 48 for Forn	(a)(3) c 1 3468 irding r
from 1983, you may confinue wit	h hnes 15 throug	h 22 to ca	arm your credit		}		Investment credit property	t proper	ty bo aco
ē	business energy	nvestme	nt credit from 19	983	15		See sections 46(a)(2)(C) and 48(l)(1	a)(2)(C)	and 48
Part IV Tax Liability Limitations	Suc				91		through (17) for details See sei ton 48(1)(17) for special n	details 8(I)(17)	Tur spe
d to to to	, enter amount fr ii 1041, enter las 20, Schedule J, en credits from retu	om line 4 from line ster tas fr	6 -26a, plus any se pniline 3 (or Fori	ection 644 fax on trusts in 1120 A. Part I, line 1)	11		public utility property, and section 48 (as amended by the Grude Oil Windla Tax Act of 1980) for special rules on property Innanced by Industrial Devel	perty are the Cruc tor spec d by Ind	d sections of sect
18 a Introduciale. From Erron IIIQ, enher credits from time 47, pius any ciphan chug, monconentroriani ozore fullo, and research credits. Estables and research credits. Coppositions—From From 112Q. Schedule. J enter credits from Innes 4(a) frittings 4(c) from Coppositions—From From 112Q. Schedule. J enter credits from Innes 4(a) frittings.	), enter credits fr its n 1041, enter an 120, Schedule J	om line 4 y credits f enter cr	17, plus any orph rom line 276 edits from lines	ian drug, nonconventional 4(a) through 4(e) (Form	18		Bonds Specific Instructions One Credit Only.—If property qualit	tions .—II pr	operty
<b>9</b> =	for line 18d	Ti co 17			- 10		more than one kind of energy propert may take only one credit for the prop	ind of er	for the
20 a Enter smaller of line 19 or \$25,000 (See instructions for line 20)	.000 (See instru	tions for	, line 20)		20a				
b If line 19 is more than \$25,000—Enter 85% of the excess	)—Enter 85% of	the exces			20b				
21 Investment credit limitation—Add lines 20a and 20b	Jines 20a and 20	q.			21				
	on line to it line 21	Inis is you	Ceneral Business	Credit for 1984 Enter here and a	on Form				

·	3 or mo	roperty Code	(3) Unadjusted Basis/ Basis	Applicable Percentage	(5) Quairfied Investment
		91			(Column 3 x column 4)
		J-G		2	
				100	
		less than 5		33 15	
		less than 7		66 %	
	(e) 7 or more	iore		100	
	Total 10% energy investment property—Add lines 1(a) through 1(e), column (5)	ines 1(a) through 1(c	e). column (5)	2	
	ough 3(e) the basis in q	ualified hydroelectric	generating property. Enter na	meplate capacit	Enter on lines 31a) through 3(e) the basis in qualified hydroelectric generaling property. Enter nameptate capacity of the property (see instructions for line 3).
	(a) 3 year	at		09	
Nonrecovery (	(b) Other			100	
	(c) 3 or mare but less than 5	ess than 5		33 15	
	(d) 5 or more but less than 7 (e) 7 or more	ess than 7		100	
	Total 11% energy investment property. Add	Add lines 3(a) through 3(v), column (5)	.), column (5)	4	
5 Enter on lines 5(a) the equipment (See instru	rough 5(e) the basis in actions for line 5 colum	n energy property th	Enter on lines 5(a) through 5(e) the basis in energy property that is solar equipment, wind equipment, ocean thermal equipment, equipment (See instructions for line 5 column (2).)	quipment, ocea	in thermal equipment, or geotherma
- "	(a) 3 year	J. B.		09	
Recovery	(b) Other			100	
	(c) 3 or more but less than 5	ess than 5		33 13	
Monrecovery	(d) Sormore but tess than 7	ess than 7		66 2 3	
, -		ore -		100	
6. Total 15% energy in	Total 15th, enuror muediment principle — Add lines 5(4) through 5(a) - column (5)	Add lines 5(4) thro	uob S(a) column (5)	9	
				7	
R Friter 19% of line 4				80	
				6	
	Cooperative credit — Finter business energy investment credit from cooperatives	ev investment cred	if from cooperatives	10	
- 1	Tentative business energy investment credit on line 13 of page 1	dif Add lines 7 th	Add lines 7 through 10. Enter here and	Ξ	
Instructions for Schedule B (Form 3468)	chedule B	Lines 1, 3, and For definition of property see the	Lines 1, 3, and 5—Type of Property.— For definition of recovery and nonrecovery property see the separate instructions for	megawatts, allowed for o investment	megawatts, the 11% energy credit is allowed for only part of the qualified investment. See section 4800(13)(C)
Finergy property must meet the same	et the same	Form 3468		lo the s	In the space provided in long 3 potentials
requirements as regular investment credit	nivestment credit	Line 1—Column (2)	(2) Use the code	megawatts	meguwatts capacity of the generator as
sections 48(a)(1) and 48(a)(3) do not apply	(a)(3) do not apply	letters from the f	letters from the following list to indicate the bind of propedly for which you are claimed	line 5—6	Shown on the hameplate of the generator
See Instructions for Form 3468 for definitions and rules reparding regular	n 3468 tor ardine regular	a Credit If you er	a credit if you enter more than one kind of	letters fron	letters from the following list to indicate the
investment credit property	ty o o	property on a line	property on a line-enter the code letter for each kind of property to collimo (2) and the	Acredit Br	kind of property for which you are claiming a credit. Be sure to but the code or codes on
Energy property must be acquired new See sections 46(a)(2)(C) and 48(l)(1)	be acquired new and 48(1)(1)	code letter and d	code letter and dollar amount of each kind	the line for	the line for the correct recovery period or life years as explained in the instructions for
through (17) for details		The property in the	and the second s	line 1 column (2)	umn (2)
See sei tion 48(1)(17) für special rules on public utility property, and section 48(4)(11)	for special rules on id section 48(f)(11)	a Biomass property	ers arri erty	c. Solar equip	Solar equipment (but not passive solar equipment)
as amended by the Crude Oil Windfall Profit	ie Oil Windfall Profit		Oualified intercity buses (see section	d. Winde	Wind equipment
Lak Act of 1980) for special rules on property linanced by Industrial Development Boods	ustrial Development	48(I)(16)(C) I qualified inve	48(I)(16)(C) for the limitation on qualified investment for intercity buses	e. Ocean	Ocean thermal equipment
Specific loctourtions		based on the incr	based on the increase in operating seating capacity)	r. Georne	ceornermal equipment
Specific mistractions	1	scaring capac	// // // // // // // // // // // // //	See section	See sections 48(I)(4) and 48(I)(3)(A)(viii)

Department of the Treasury Internal Revenue Service (0)	•	► See separate instructions     Attach this form to your return	eturn		1984		► Attach to Forms 1
Name(s) as shown on refurn				Identify	Identifying number	Namels) as shown on tar return	
Business or activity to which this form relates						1 Adjusted gross income from Form 1040 line 33 or Form 10	ne 33 or For
For transpor	ortation equipment (e.g. 4) 18 1984 and used 50%, 30 fine 2(b)	Fortamportation equipment (e.g. autos), amissement recreation property, and computer, peripheral equipment placed in service. After Lunce 18,084 and used 50% or less in a trade or business the section [79] deduction is not allowed and depinesation must be taken only on the 2(ii).	s the section 179 deduction	r peripheral equ	uipment placed in service 1 and depreciation must be	2 Deductions (see instructions) a (1) Medical and dental teprose from Schedule A, line 5	nedute A, Im
Sec	ction A.—Election	Section A.—Election to expense recovery property (Section 179)	roperty (Section 179			(3) Subtract line 2a(2) from line 2a(1) (If 2ero or less, ent	do) Fzero or lest
<b>.</b>	A Liass of property		B Cost		C Expense deduction	b Contributions from Schedule A, line 18 C Casualty and theft losses from Schedule A line 19	A line 19
Total (not more than \$5,000), (Partnerships or S corporations—see the Schedule K and Schedule K 1 instructions of Form 1065 or 1120S)	Partnerships or S ci	Orporations—see the \$	Schedule K and Sche	edute K 1		Qualified interest on properly used as a residence from Schedule A. Int  (2) Wet investment income (if zero or less enter zero)  (3) For less the compiler of the 20 Mills of	residence fri om Schedule s. enter zera
	Section 8 -	Section 8 - Depreciation of recovery property	bry property			f Gambling losses to the extent of gambling winnings from	Ig winnings t
A. Class of property	B Date placed in service	C Costor other basis	ad sd	E Method of figuring depreciation	F Deduction	Estate tax allowable under section 691(c) from Schedule     Mad lines 2(3), b. c., d. (43), t. and g.     Estate time 3h from line 1	c) from Sche
2 Accelerated Cost Recovery System (ACRS) (see instructions) For assets placed in service ONLY during taxable year beginning in 1984	during faxable year L	tions) beginning in 1984			*	4 Tax preference elems a Dividend exclusion	
(a) 3 year property						b 60% capital gain deduction	fraction
(b) 5 year property						d Accelerated depreciation on leased personal property of	rsonal prope
(c) 10 year property						e untertration of certified pollution control facilities  • Minima analysis and deviamonment rate  • Minima analysis and devaluations of the control of the	of facilities
(d) 15 year public utility property						g Coronal for the second control of the seco	tai expenditi
(e) 15-year real property— low-income housing						Depletion courses on bookeds of mis	
(f) 15-year real property other than fow-income housing						k intergine species opinions k intergible drilling costs I Add lines da through dk	
(g) 18 year real property						5 Atternative minimum stabilities and 4(1)) ( 6 Court & All DOO I married billion and solutions as and 4(1))	lines 3 and
(h) Other recovery property				ν's 8/1		Line 1 350,000, it manned tiling separate return or estate c	thotd return or es
3 ACRS deduction for assets placed in service prior to 1984 (see instructions)	in service prior to 198	84 (see instructions)				7 Subtract line 6 from line 5 If zero or less, do not complete t 8 Enter 20% of line 7	do not comp
Section C.—Depreciat  Property subject to section 168(e)(2) election (see instructions)	Section C. — Dr	Section C.—Depreciation of nonrecovery property election (see instructions)	ivery property			9 Amount from Form 1040, line 50 or Form 1040NR, line	m 1040NR
Class Life Asset Depreciation Range (CLADR) System Depreciation (see instructions)     Other depreciation (see instructions)	ge (CLADR) System [	Depreciation (see instruc	ctions)			10 Subtract line 41 yearance and usus, see instruction	enter zero
		Section D.—Summary				11 Foreign tartifering 12 Alternative minimum tax (subtract tine 11 from line 10) (	1 from line
<ol> <li>Total (Add deductions on lines 1 through 6). Enler here and on the Depreciation time of your return (Partner-ships and S corporations—DO NQT include any amounts entered on line 1.)</li> </ol>	rough 6) Enter here; include any amount	and on the Depreciation is entered on line 1.)	i line of your return (P.	artner-		Form 1041 line 32, or form 990 T page 1, line 14 Instructions	1, line 14 For more infor
Partil Amortization						(Section References are to the Internal Revenue Code)	Minimum Tax 0 Year(s) —If any
A Description of property	B Date acquired	C Costor affer basis	0 Code section	E Amortiza fron period or percentage	F. Amortuation tor this year	Papervon Reduction Act Natice — We ask for this information to carry out the Internal Revenue has at the United States. We need it the resure that Laxpayers are computing with these lews and to allow us to ligure and collect the right amount to allow us to ligure and collect the right amount.	an earlier year(s) 1984, and the ne the carryover resiminimum tawin the the deferred minimum tawin the deferred minimum tawin the deferred minimum tawin the deferred minimum tawin the deferred minimum tawin the deferred minimum tawin the deferred minimum tawin the deferred minimum tawin
						of Tax You are required To give us this information.  Who Must File — Eale this form it (a) You are liable for the alternative momentum tax or (b) you have one or more tax preference items on the contract of the contract or more tax preference items on the contract or t	fax liability for 19 minimum fax at 1982 Form 462 Tax — Individuals
Total Enter here and on Other Deductions or Other Expenses line of your return	ions or Other Expens	es line of your return				on the 2e(3), and time 2e(2) includes an amount on the 2e(3), and time 2e(2) includes income other than interest and dwidend income	4625 Enter the 1040, line 52, or
Con Description of the Control of th						Individuals estates or frusts may be liable if	Form 465

# Alternative Minimum Tax Computation

Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust)

1984

Adjusted gross income from Form 1040. Jine 33 or Form 1040NR, Jine 32 (see instructions)	ructions)		E
Deductions (see instructions)			
a (1) Medical and dental expense from Schedule A. Line 5	· · · · · · · · · · · · · · · · · · ·		
(2) Multiply Form 1040 June 33 by 5% ( 05)			
(3) Subtract line 2a(2) from line 2a(1) (If zero or less, enter zero)	2a(3)		
Contributions from Schedule A line 18	2b		
c Casualty and theft losses from Schedule A line 19	, 2c		
d Qualified interestion property used as a residence from Schedule A. line 1.1	24		
e (1) Interest, other than line 2d above, from Schedule A, line 14 (2e(1))			
(2) Net investment income (if zero or less enter zero) 2e(2)			
(3) Enter the smaller of line 2e(1) or line 2e(2)	2e(3)		
6 Gambling losses to the extent of gambling winnings from Schedule A. line 22	21	-	
Estate tax allowable under section 691(c) from Schedule A	28		

4 4 b

on on leased personal property or leased recovery property nonnonrecoveryrealpropertyor 15(or 18) yearrealproperty ear real property

i 4k able income (add lines 3 and 4(1)) (short period refurns, ' ed filing separate return or estate or trust ed filing joint return or surviving spouse or head of household

3, line 50 or Form 1040NR, line 51 (Do not include Form 1040, line 39 or Form 5. If zero or less, do not complete the rest of this form

- 8

as (subtract line 11 from line 10) Enter on Form 1040 or Form 1040NR, line 52.

Internance mountain as for the control of the contr

Partners, Beneficialnes, etc. Il viou aleu al III Partners to stravelloder et na Scopporation take mind account separater, your distributive but and descributive and descributive and descributive and descributive and descributive and descributive and descributive and describition and described and regional describition and estimated and estimated and estimated and describers of the accompanies of the account

(Continued on back) Form **6251** 11984)

Page 2

Date sold (mo day, yr.)

1252, 1254, 1255 a partnership files this form	Date acquired (ma , day, yr )			Property Property (C)						-											) through line 25(b)	 on Part II, line 8 ection B, line 15; enter the j	4	מוספ שום הפשמות שוני			F 247 (31-0598032)				
245, 1250, 34 farmland, or if				Property (A)														!			through (D	nter here and o Form 4684, Se		am mount			40 OFFICE 1884-423				
From 4/97 (1984)  Partill Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255 Stip section 125 on line 23 and in the instructions, if you did not dispose of termand, or if a partnership files the torm	15 Description of sections 1245, 1250, 1252, 1254, and 1255 property	(A) (B)	(O)		16 Gross sales pince . 17 Cost or other basis plus expense of sale 18 Proceeding the design of the d		2	22 If section 1259 property: (if straight line depreciation used, enter zero on line 22(g) unless you are a contraction subject to section 291)	(b) Applicable percentage times the smaller of line 20 or line 22(a):	(see instructions).  (c) Subtract line 22(a) from line 20: If line 20 is not more than line		<ul> <li>(d) Additional depreciation after 12/31/69 and before 1/1/76</li> <li>(e) Apolicable percentage times the smaller of line 22(c) or 22(d) (see</li> </ul>	instructions)  (A) Section 291 amount (For Corporations only)	3	23 If section 1252 property: (a) Soil, water, and land clearing expenses	(b) Line Sale) times applicable percentage (see instructions) (c) Ente smaller of line 20 or 23(b) 24. If section 12 44 another.	3	12/31/75 (see instructions) (b) Enter smaller of tine 20 or 24(a)	25 If section 1255 property: (e) Applicable percentage of payments excluded from income under	section 126 (see instructions) (b) Enter the smaller of line 20 or 25(a)	Summary of Part III Gains (Complete Property columns (A) through (D) through line 25(b) before	<ol> <li>Add columns (A) through (D), lines 21(b), 22(g), 23(c), 24(b), and 23(b) Enter here and on Part II, line 8</li> <li>Subtract line 27 from line 26 Enter the portion from casualty and theft on Form 4684, Section 8, line 15, enter the portion from</li> </ol>		Loss Than Full Fee Value	Check here if you effect out of the installment method	Enter the face amount of the note or other obligation   Enter the percentage of valuation of the note or other obligation	14 - GYP-ABI - SCYPIO DRITHAM THUMBAND TO U. 0				
19 <b>84</b>		Other Than Except for		6198 (See	h. GAN d plus e minus f)											h. GAIN d plus e minus f)										L					orm 4797 (1984)
	dantifying number	nversions From Other Than After 6/22/84) (Except for	lhat credit	viil have to file Form 6198 (See	(f minus the sum of dende)						minimum usuansana)		1			E. LOSS h. GAIN (1 minus the sum of d and e) (d plus e minus f)									,		ns for Part II for		oss here and on	on Form 1040.	Form 4797 (1984)
hanges of Assets (Conversions)	Idantifylog number	nvoluntary Conversions From Other Than s if Acquired After 6/22/84) (Except for	ble for recapture of that credit	ire not at risk, you will have to file Form 6198 (See	() minus the sum of d and e)						( ( )	Z.	nstructions for Part I	.065), line 7		(1 minus the sum of d and e)			6/7/84)		atter 6/22/84))				( )	into a series of the series of	ows lied See instructions for Part II for		ter that part of the loss here and on	1) Enter here and on Form 1040.	form 4797 (1984)
hanges of Assets (Conversions)	idantifying number	Business, and Involuntary Conversions From Other Than Year (6 Months if Acquired After 6/22/84) (Except for	y and theft you may be liable for recapture of that Credit	ivriy for which you are not at risk, you will have to life form 6198 (See	Loss or other E. LOSS bases plus improvements and sum of d and e)	. 1					( )	opriate line as follows	ule D. See specific instructions for Part I. anter on Schedule K (form 1120S) line 6.)	hedule K-1 (Form 1065), line 7		I Cost or other E. LOSS basis plus (i minus the improvements and sum of d and e)	_		only to sales before 6/7/84)		is or less if acquired after 6/22/84)) (IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII				( )	and the second s	propriate line as follows and the return being filed. See instructions for Part II for		II. column B(u), enter that part of the ioss here and on no 14(b)(1).	only) on line 14(b)(1). Enter here and on Form 1040.	form 4797 (1984)
hanges of Assets (Conversions)	Idantifying number	In a Trade or Business, and Involuntary Conversions From Other Than More Than 1 Year (6 Months If Acquired After 6/22/84) (Except for	and the measurest ceeds, you may be liable for recapture of that credit	on s avested in the activity for which you are not at risk, you will have to life Form 6198 (See	() minus the sum of d and e)	. 1				2, line 22 or 30	( )	ore, and on the appropriate line as follows	spital gain on Schedule D. See specific instructions for Part I. 9.7. Sprondistrings enter on Schedule K (Form 1120S) line 6.)	Inne 6 above, on Schedule K-1 (Form 1065), line 7		(1 minus the sum of d and e)	_		nd 20(a) e 21 or 29 (Applies only to sales before 6/7/84)		ear or less, (6 months or less if acquired after 6/22,84)) (IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII				( )	seed on the appropriate line or follows	here, and on the appropriate line as follows oss) from line 14, on the return being filed. See instructions for Part II for		584. Section B. Part II, column B(ii), enter that part of the ioss here and on on Form 4797. Jine 14(b)(1)	fuding the loss (if any) on line 14(b)(1). Enter here and on Form 1040.	
hanges of Assets (Conversions)	Jegunu Bujdji ugo	Property Used in a Trade or Business, and involuntary Conversions From Other Than Property Held More Than 1 Year (6 Months If Acquired After 6/22/84) (Except for	rt medintary conversions from casuality and theft man which you claimed the neestment credit, you may be liable for recapture of that credit	didinional information v and have amounts invested in the activity for which you are not at risk, you will have to like Form 6198. (See violatibles.)	A. Deprecation 1 Cost or other 6 LOSS allowed bases plus (a minus the condition) improvements and sum of dend e) since accounting experts of Sale.	. 1			B ine 2)	les from Form 6252, line 22 or 30	Casumity and their ( )	ter gain or (loss) here, and on the appropriate line as follows	in as a long-term capital gain on Schedule D. See specific instructions for Part I. That amount no time 7. Is concentrations, entering Schedule K (Form 1120S) line 6.)	h partner's share of line 6 above, on Schedule K. I (Form 1065), line 7	5981	Deparcation     Loss or other     Loss     Allowed     (or minus the (or libeable) improvements and sum of d and e)     such accounting	_		ction B. lines 13 and 20(a)	ee instructions)	ie property held I year or less, (6 months or less if acquired after 6/22/84)) (IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII				d column h	Thought have and an the anatomistic line or follows	criter gain or (loss) here, and on the appropriate line as follows  Enter the gain or (loss) from line 14, on the return being filed. See instructions for Part II for		loss from Form 4684. Section B. Parl II. column B(III), enter that part of the loss here and on 1040), identify as from Form 4797, line 14(b)(1).	ss) on line 14, excluding the loss (if any) on line 14(b)(1). Enter here and on Form 1040.	
tts		Sales or Exchanges of Property Used in a Trade or Business, and Involuntary Conversions From Other Than Casualty and Theft—Property Heid More Than 1 Year (6 Months if Acquired After 6/22/84) (Except for	Certain Livestock) Los Les Gen Report modulaty conversors from casualty and theft Caution: If you sold property open thinking the investment credit, you may be liable for recapture of that credit Caution: If you sold property open thinking the investment credit, you may be liable for recapture of that credit	See Foun 255 for additional information. Note: J. See Found 255 for additional information and and a feet of the Foun 6198 (See Institutions under "Special flues".)	Depocation I Coul other 6.00S     Gross sales (or allowed) to proceed the process of the pr	. 1			2 Gan dan from 6684 Serton B line 2)	3 Section 1231 gain from installment sales from Form 6252, line 22 or 30	4 Gain, if any, on line 28 from other than cassialty and theft.  5 Add lines 1 through 4 in column 8 and column h	6. Combine columns g and h of line 5. Enter gain or (loss) here, and on the appropriate line as follows. 6. Enter it is recommented in the formal properties of the combine of the formal entered in t	(1) If line 6 is a gain, enter the gain as a long-term capital gain on Schedule D. See specific instructions for Part 1. (2) If line 6 is a gain, enter the gain as a long-term capital gain on Schedule K (Form 1120S) line 6.)	(b) For partnership returns. Enter each partner's share of line 6 above, on Schedule K-1 (Form 1065), line 7	Partii Ordinary Gains and Losses	d. Gross sales allowed basis olus (minus the price (gradiewalle) improvemental and sum ol d and e)	_	Can, if any continue cooks.	9 Netgan or (loss) from Form 4664, Section B. Innes 13 and 20(a) 10. Ordinary sain from installment sales from 6252, line 21 or 29 (Applies only to sales before 6/7/84)	11 Recapture of section 179 deduction (see instructions)	Dither ordinary gains and losses (include property held 1 year or less, (6 months or less if acquired after 6/22,84)) Villiminiminiminiminiminiminiminiminimini				13 add loves 2 through 12 to column g and column h	the set of the set of	14 Combine columns g and h of line 13. Enter gain or (10ss) here, and on the appropriate line as follows  (a) For all except individual returns. Enter the gain or (10ss) from line 14, on the return being filed. See instructions for Part II for	Specific interestretions  (N) Four industrial protections	1.0 in the loss on brighdes a loss from Form 4684. Section B. Part III. column B(II), enter that part of the loss here and on line [3 of Schedule A Form 1040], identify as from "Form 4797" line 14(b)(1).	(2) Redetermine the gain or (loss) on line 14, excluding the loss (if any) on line 14(b)(1). Enter here and on Form 1040.	

ı	(c)				
	(0)				
	Relate lines 15(A) through 15(0) to these columns PPPP	Property (A)	Property (B)	Property (C)	Property (D)
9	Gross sales price				
17	Cost or other basis plus expense of sale				
8	Depreciation (or depletion) allowed (or allowable)				
6	Adjusted basis, subtract line 18 from line 17				
ျွ	Total gain, subtract line 19 from line 16				
21	ĕ				
	(a) Depreciation allowed (or allowable) (see instructions)				
1	Manager 1260 grandely (15 clouds) inc. depreciation used enforcement				
1	on inne 22(g, unless you are a coporation subject to section 291)				
	_				
	(c) Subtract line 22(a) from line 20. If line 20 is not more than line				
	22(a), skip lines 22(d) and 22(e)				
	(d) Additional depreciation after 12/31/69 and before 1/1/76				
	(e) Apolicable percentage times the smaller of line 22(c) or 22(d) (see			_	
	instructions)				
	(f) Section 291 amount (For Corporations only ) (g) Add lines 22(b), 22(e), and 22(f)				
23	ı×				
	(a) Soil, water, and land clearing expenses				
- [	(c) Enter smaller of line 20 or 23(b)				
24	If section 1254 property:	•			
	(e) Intangible drilling and development costs deducted after				
	12/31/75 (see instructions)				
ų	(b) Enter smaller of tine 20 or 24(a)				
Ç	(a) Applicable percentage of payments excluded from income under				
	section 126 (see instructions)  (b) Friter the smaller of line 20 or 25(a)				
S	Summary of Part III Gains (Complete Property columns (A) through (D) through line 25(b) before going to line 26)	through (D) t	hrough line 2	5(b) before go	ing to line 26)
56	Total gains for all properties (add columns (A) through (D), line 20).				
27	Add columns (A) through (D), lines 21(b), 22(g). 23(c), 24(b), and 25(b). Enter here and on Part II, line B	Inter here and on P	art II, line B	×	
28	Subtract line 27 from line 26. Enter the portion from casualty and theft on form 4684. Section 8, line 15, enter the portion from other than casualty and theft on Form 4797, Part I, line 4.	1 Form 4684, Section	on B, line 15; ent	er the portion from	
<u>a</u>	Part IV Complete this Part Only If You Elect Out of the Installment Method And Report a Note or Less Than Full Fece Value	allment Metho	d And Report	a Note or Othe	Other Obligation at
	Check here if you elect out of the installment method				
	Enter the face amount of the note or other obligation   Enter the percentage of valuation of the note or other obligation   Enter the percentage of valuation of the note or other obligation   Enter the percentage of valuation of the note or other obligation   Enter the percentage of valuation of the note or other obligation   Enter the face amount of the note or other obligation   Enter the face amount of the note or other obligation   Enter the face amount of the note or other obligation   Enter the face amount of the note or other obligation   Enter the face amount of the note or other obligation   Enter the face amount of the note or other obligation   Enter the face amount of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note or other obligation   Enter the face of valuation of the note of valuation of				
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	<ul> <li>□ å GOVESHAMENT PREKTING OFFICE 1864-423-24? (31-0598032)</li> </ul>	40 OFFICE 1884-423-247	(31-0598032)		

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Descriptionl	(See sales of capital assets gain or loss)
RESEARCH AND EXPERIMENTATION CREDIT	SALES OF PROPERTY OTHER THAN CAPITAL ASSETS
Classified by:	GAIN OR LOSS
Marital status	Classified by:
Size of adjusted gross income1.4	Marital status
Coefficient of variation1.4CV	Size of adjusted gross income1.4
Definition96	Coefficient of variation
RESIDENTIAL ENERGY CREDIT	Definition98
Classified by:	Reported on:
Marital status	High income returns5,6
Size of adjusted gross income1.4	Returns of taxpayers age 65 or over2.5
Coefficient of variation1.4CV	Returns with itemized deductions2.1
Definition96	Classified by marital status2.2
Reported on:	SALES TAXES ON MOTOR VEHICLES
Returns with itemized deductions:	(See taxes paid deduction)
Classified by marital status	SAMPLE CRITERIA AND SELECTION
Time series, 1970-1984	(See description of the sample)
RETIREMENT INCOME CREDIT	SAMPLING VARIABILITY
(See credit for the elderly)	(See description of the sample)
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ADJUSTMENT Classified by: Marital status	1.4 1.4CV 99
Marital status	1.4 1.4CV 99
Size of adjusted gross income	1.4 1.4CV 99
Coefficient of variation	1.4 1.4CV 99
Definition	1.4CV
Reported on: Returns with itemized deductions: Classified by marital status2.2 Time series, 1970-1984A SELF-EMPLOYMENT TAX Classified by: STATUTORY ADJUSTMENTS	
Returns with itemized deductions: Classified by marital status2.2 Time series, 1970-1984A  SELF-EMPLOYMENT TAX Classified by:  Reported on: High income returns Returns with itemized deduction STATUTORY ADJUSTMENTS	5,6
Classified by marital status2.2 Time series, 1970-1984A  SELF-EMPLOYMENT TAX Classified by:  Classified by:  STATUTORY ADJUSTMENTS	
Time series, 1970-1984	
SELF-EMPLOYMENT TAX Classified by marital status Classified by: STATUTDRY ADJUSTMENTS	15 / . !
Classified by: STATUTDRY ADJUSTMENTS	
Coefficient of variation	
Definition98 Marital status	
SEPARATE RETURNS OF HUSBANDS AND WIVES Size of adjusted gross income.	
(See also marital status) Coefficient of variation	
Definition	99
SHORT-TERM GAINS AND LOSSES Reported on:	
(See sales of capital assets gain or loss) Form 1040A returns	
SICK PAY EXCLUSION  High income returns	
(See disability income exclusion)  Returns of taxpayers age 65 or	
SINGLE PERSON, RETURNS OF Returns with itemized deduction (See marital status) Classified by marital status	. 2 1
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Definition98 (See marital status)	
SMALL BUSINESS CORPORATION INCOME OR LOSS Definition	oc
Classified by:	
Marital status1.3	
Size of adjusted gross income1.4	
Coefficient of variation1.4CV	
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Reported on: TARGETED JOBS CREDIT	
Reported on: TARGETED JOBS CREDIT High income returns5,6 (See jobs credit)	
Reported on: TARGETED JOBS CREDIT High income returns5,6 (See jobs credit) Returns with itemized deductions2.1 TAX	
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Reported on:     High income returns	
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CREDIT	Returns with itemized deductions2.
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Classified by:	TAXES FROM SPECIAL COMPUTATIONS
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TAX OVERPAYMENT	Marital status
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Definition99	Time series, 1970-1984
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Classified by:	Marital status
Marital status	Number of exemptions2.3
Size of adjusted gross income	Size of adjusted gross income
Size of cumulated adjusted gross	Size of cumulated adjusted gross
income	income
	Coefficient of variation1.4CV
Definition100 Reported on:	Definition100 Reported on:
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Return of taxpayers age 65 or over2.5	Classified by marital status2.6
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## Form **6839** (Rev. 10-86) Department of the Treasury Internal Revenue Service

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### **USER SURVEY**

Statistics of Income — 1984 Individual Income Tax Returns

Please take a few moments to answer the following questions concerning this Statistics of Income publication. Your responses will enable us to direct our efforts to meeting the needs of our users. After indicating your responses, please fold, tape, and mail. No postage is required. Thank you for your cooperation.

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